

FINANCIAL REPORT

STATE OF KANSAS



1984 FISCAL YEAR

Department of Administration
Division of Accounts and Reports

STATE OF KANSAS

Department of Administration

Division of Accounts and Reports

FINANCIAL REPORT

For Period

July 1, 1983 to June 30, 1984



JOHN CARLIN

Governor

DR. MARVIN A. HARDER

Secretary of Administration

DEPARTMENT OF ADMINISTRATION

JAMES R. COBLER

Director

DIVISION OF ACCOUNTS AND REPORTS

Table of Contents

	Page
LETTER OF TRANSMITTAL -----	iv
HIGHLIGHTS OF SELECTED FINANCIAL ACTIVITIES -----	v
COMBINED STATEMENTS--SECTION I -----	1
GENERAL FUND--SECTION II -----	17
FEDERAL REVENUE SHARING FUND--SECTION III -----	33
SPECIAL REVENUE FUNDS--SECTION IV -----	39
HIGHWAY FUNDS--SECTION V -----	45
CAPITAL PROJECTS FUNDS--SECTION VI -----	51
ENTERPRISE FUNDS--SECTION VII -----	59
INTRAGOVERNMENTAL SERVICE FUNDS--SECTION VIII -----	65
TRUST AND AGENCY FUNDS--SECTION IX -----	71
CLEARING, REFUND AND SUSPENSE FUNDS--SECTION X -----	77
PAYROLL CLEARING FUND--SECTION XI -----	83
GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP--SECTION XII -----	89
NOTES TO THE FINANCIAL STATEMENTS--SECTION XIII -----	105
DIRECTORY OF STATEMENTS INCLUDED IN VOLUME II--SECTION XIV -----	113

STATE OF KANSAS



DEPARTMENT OF ADMINISTRATION
DIVISION OF ACCOUNTS AND REPORTS

JOHN CARLIN
Governor

JAMES R. COBLER
Director of Accounts and Reports

State Office Building
Topeka, Kansas 66612-1574
(913) 296-2311

October 5, 1984

The Honorable John Carlin
Governor of the State of Kansas

Dear Governor Carlin:

Submitted herewith is the thirty-first Annual Financial Report of the State of Kansas prepared by the Division of Accounts and Reports, Department of Administration, in compliance with K.S.A. 75-3735 and the requirements contained therein.

This report includes a summarization of the financial transactions recorded in the central accounting records for the fiscal year ending June 30, 1984. These financial transactions are summarized into ten major fund class groupings which are found in Sections II through XI. In addition, information pertaining to the revenue bond indebtedness of the State is provided in Section XII. Notes to the financial statements are found in Section XIII.

Of particular interest, is the condition of the State General Fund which reflects a balance at June 30, 1984, of \$81,944,351.05 that is available to finance appropriations of the succeeding fiscal year. Also of particular interest are the payments in the form of aid to local government units that amounted to \$713,058,000 or 48 percent of the expenditures made from the State General Fund during fiscal year 1984. For additional highlights pertaining to some of the major elements of the state's operation for this period, your attention is invited to the section of the report entitled "Highlights of Selected Financial Activities".

More detailed information pertaining to individual funds and other miscellaneous financial information will be published in a supplemental volume at a later date.

If this office can provide additional information or answer any questions concerning items contained in this report, please let me know.

Respectfully submitted,

James R. Cobler, Director
Division of Accounts and Reports

JRC:tja

STATE OF KANSAS
HIGHLIGHTS OF SELECTED FINANCIAL ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 1984

GENERAL FUND

The General Fund is maintained to finance all authorized governmental activities not provided by special funds. Revenues not dedicated for special funds by law are deposited into the General Fund. Disbursements from the General Fund are authorized by legislative appropriation acts. During fiscal year 1984 the General Fund experienced cash flow problems. A certificate of indebtedness in the amount of \$30 million had to be issued October 7, 1983 for the General Fund and was redeemed June 30, 1984.

Information on the General Fund transactions are presented below and on the following pages through the use of charts, graphs, statements and comments. Additional details on the revenues, expenditures, appropriations and balances of the

General Fund are presented in Section II of this report.

The unencumbered cash balance available to finance succeeding fiscal year appropriations at June 30, 1984 increased to \$81,944,351.05. This increase is primarily due to increased revenues which exceeded expenditures and demand transfers for fiscal year 1984 by \$48.4 million.

A comparison of the unencumbered cash balance of the General Fund at June 30, 1984, and June 30, 1983, is presented in the statement below. A graph showing revenues, expenditures and available balances at the close of fiscal years 1975 through 1984 is presented on page ix of this report.

GENERAL FUND
COMPARISON OF RESOURCES AVAILABLE FOR APPROPRIATIONS
FOR THE FISCAL YEARS ENDING JUNE 30

	<u>1984</u>	<u>1983</u>
Cash with State Treasurer at June 30 -----	\$131,226,169.96	\$ 71,486,648.78
Less Outstanding Obligations:		
Unredeemed Warrants -----	\$ 19,955,491.50	\$ 8,612,056.55
Unliquidated Encumbrances -----	15,678,044.62	11,747,917.74
Appropriation Balances Reappropriated -----	13,647,731.01	6,951,605.75
Total Outstanding Obligations at June 30 ---	<u>\$ 49,281,267.13</u>	<u>\$ 27,311,580.04</u>
Less Accounts and Reports and Treasurer Reconciling		
Adjustments to be Processed in Future Period --	<u>551.78</u>	<u>---</u>
Unencumbered Cash Balance Available to Finance		
Succeeding Fiscal Year Appropriations at June 30 --	<u>\$ 81,944,351.05</u>	<u>\$ 44,175,068.74</u>

GENERAL FUND REVENUES

The General Fund revenue collections for the 1984 fiscal year were \$1.54 billion as compared to \$1.36 billion for the 1983 fiscal year. This amounted to an increase of \$183 million, or 13.4 percent. An analysis of the sources of revenue discloses that \$1.5 billion, or 96.7 percent of the total 1984 fiscal year revenue was derived from tax sources. The non-tax sources of revenue amounted to \$51.4 million, or 3.3 percent of the total revenues. Page vii of this report presents pie charts showing percentages of total revenues collected. The General Fund statement presented below indicates that the major increases in revenue collections

are in the categories of Severance Tax on Minerals (\$106 million), Income and Inheritance Taxes (\$42.1 million), Sales and Compensating Use Taxes (\$19.9 million) and minor increases in the remaining categories of tax revenues of \$22 million. The non-tax revenues show an overall decrease of \$6.7 million which is reflected primarily in the categories of Net Transfers of Revenue and Revenue from the Use of Money and Property. A detailed comparative statement of operating and non-operating revenue of the General Fund is provided in Section II of this report on pages 23 through 25.

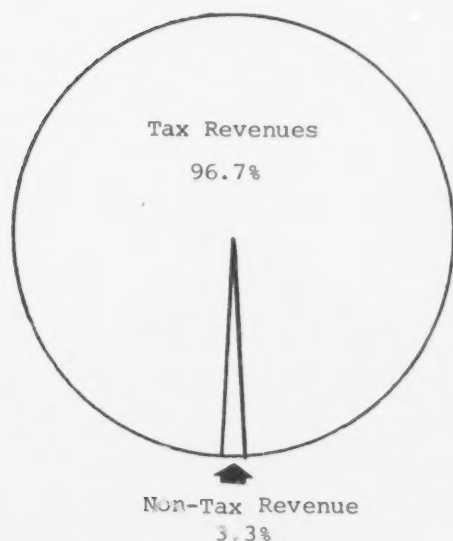
GENERAL FUND COMPARATIVE STATEMENT OF REVENUE FOR THE FISCAL YEARS ENDING JUNE 30

Amount in Thousands

TAX REVENUES	1984	1983	Increase (Decrease)
Property -----	\$ 5,832	\$ 6,228	\$ (396)
Income and Inheritance -----	730,746	688,640	42,106
Sales and Compensating Use -----	518,907	498,956	19,951
Cigarette -----	44,669	32,408	12,261
Cereal Malt Beverage -----	5,125	4,979	146
Liquor Enforcement -----	15,938	8,910	7,028
Liquor Gallonage and Private Club -----	13,620	13,638	(18)
Tobacco Products -----	1,167	1,073	94
Corporation Franchise -----	7,572	7,273	299
Wheat -----	118	112	6
Car Companies -----	996	905	91
Insurance Companies -----	44,305	41,942	2,363
Bingo Tax -----	273	268	5
Transient Guest Tax -----	67	57	10
Motor Vehicle Dealer's -----	39	34	5
Severance Tax on Minerals -----	106,112	14	106,098
Other Gross Receipts -----	7	6	1
TOTAL TAX REVENUES -----	1,495,493	1,305,443	190,050
NON-TAX REVENUES			
Agency Earnings:			
Service Charges -----	5,921	3,799	2,122
Licenses, Permits and Registrations -----	3,910	3,262	648
Sales of Commodities -----	1,165	1,433	(268)
Grain Marketing Assessments -----	82	88	(6)
Total Agency Earnings -----	11,078	8,582	2,496
Revenue from the Use of Money and Property -	40,276	42,343	(2,067)
Gifts, Donations and Grants -----	0	67	(67)
Other Non-Tax Revenues -----	18,187	17,501	686
Transfers of Revenue (Net) -----	(18,130)	(10,330)	(7,800)
TOTAL NON-TAX REVENUES -----	51,411	58,163	(6,752)
GROSS REVENUE -----	\$1,546,904	\$1,363,606	\$ 183,298

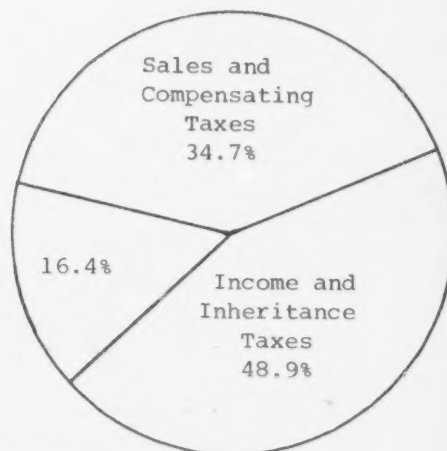
TOTAL GENERAL FUND REVENUES \$1.547 BILLION

TOTAL REVENUE



Severance Tax	7.1%
Cigarette Tax	3.0%
Insurance	
Company Taxes	3.0%
Alcoholic	
Liquor Taxes	2.0%
Other Taxes	1.3%
	16.4%

TAX REVENUES



GENERAL FUND EXPENDITURES

The General Fund expenditures for the 1984 fiscal year totaled \$1.499 billion as compared to \$1.406 billion for the 1983 fiscal year. This represents an increase of \$93 million or 6.6 percent. The analysis of expenditures by object categories presented in the statement on the following page shows that the major increases are primarily reflected in Aid to Local Units (71.1 million or 11.1 percent over last fiscal year), Contractual Services (\$9.6 million, or 10.8 percent over last fiscal year) and Salaries and Wages (\$9.6 million, or 2.3 percent over last fiscal year). All other categories show a net increase of 2.7 million, or 1.1 percent more than last fiscal year.

The analysis of expenditures by function of government presented in the statement

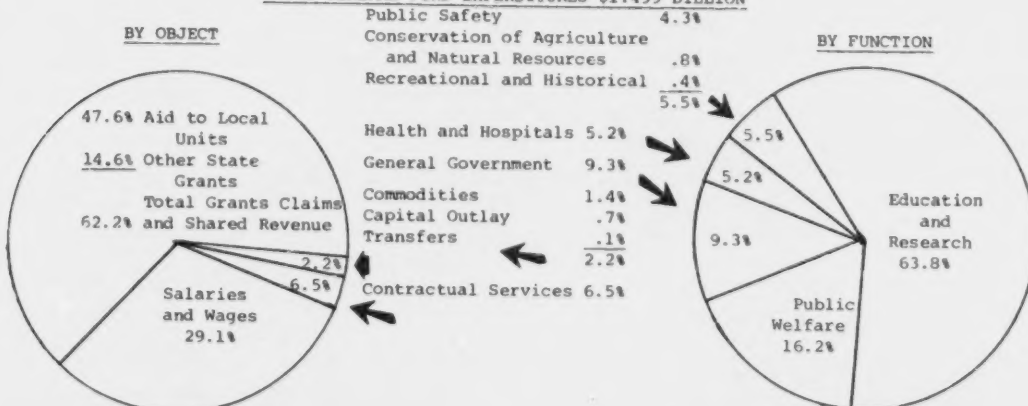
on the following page shows that the major increases are in Education and Research (\$56.1 million, or 6.2 percent over last fiscal year) and General Government (\$24.8 million, or 21.7 percent over last fiscal year), and Public Safety (\$7.9 million, or 13.9 percent over last fiscal year). All other functions of government show a combined increase of \$4.3 million, or 1.3 percent more than last fiscal year.

Presented on the following page are pie charts showing percentages of total expenditures by object and total expenditures by function. Pages 26 through 28 of this report provide a detailed comparative statement of operating and non-operating expenditures of the General Fund.

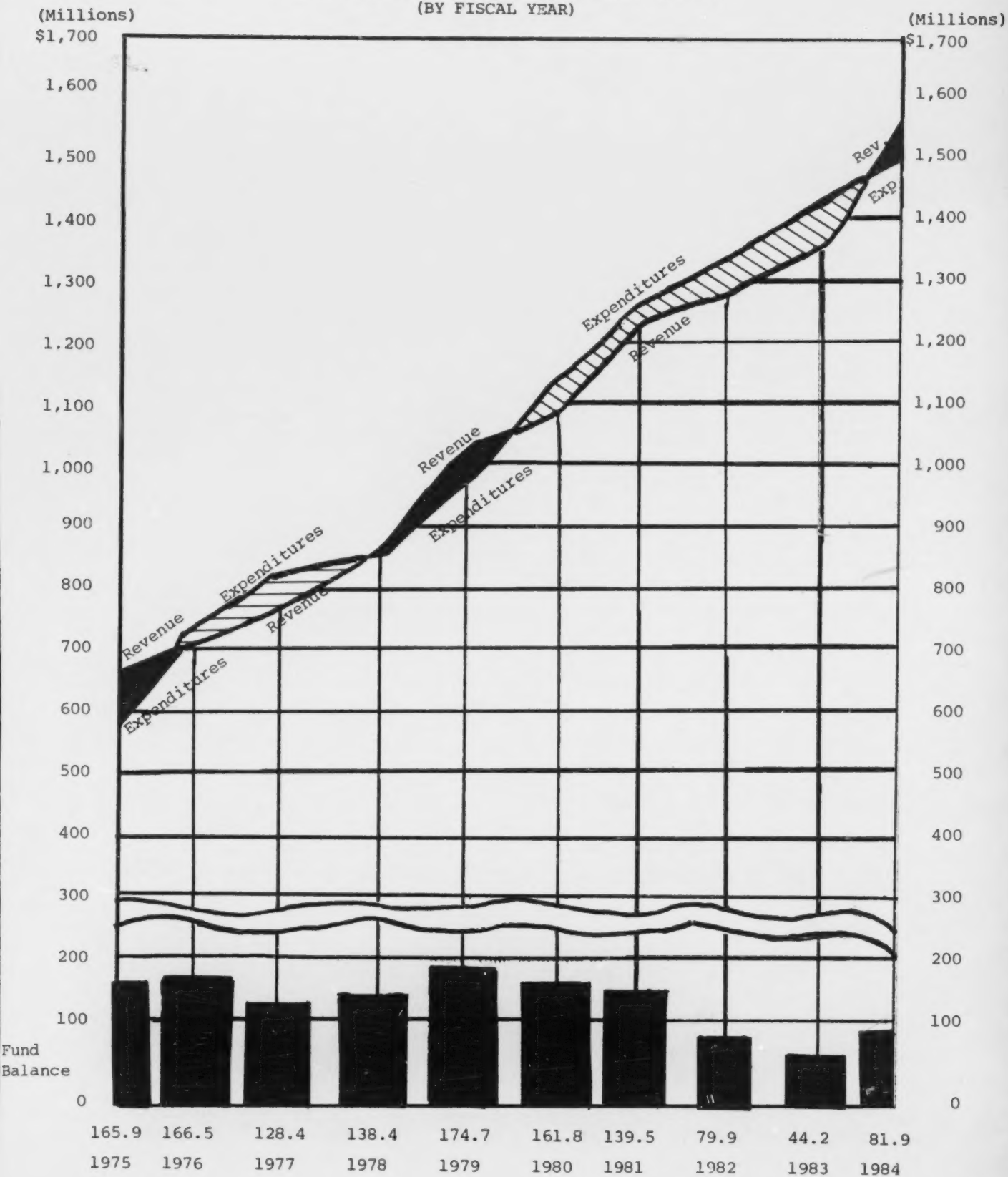
**GENERAL FUND
COMPARATIVE STATEMENT OF EXPENDITURES
FOR THE FISCAL YEARS ENDING JUNE 30**

	Amount in Thousands		Increase	Percentage
	1984	1983	(Decrease)	(Decrease)
EXPENDITURES BY OBJECT				
Salaries and Wages -----	\$ 435,613	\$ 425,983	\$ 9,630	2.3
Contractual Services -----	98,148	88,544	9,604	10.8
Commodities -----	20,799	18,538	2,261	12.2
Capital Outlay -----	10,750	6,692	4,058	60.6
Grants, Claims and Shared Revenue:				
Community Resources and Planning -----	45	130	(85)	(65.4)
Arts Program Grants -----	220	205	15	7.3
County Inheritance Tax Fund -----	1,486	1,290	196	15.2
Aid to Indigent Defendants -----	201	203	(2)	(1.0)
Local Ad Valorem Tax Reduction Fund -----	22,367	11,326	11,041	97.5
County and City Revenue Sharing -----	16,468	8,056	8,412	104.4
Aid to Area Agencies on Aging -----	1,117	1,221	(104)	(8.5)
Social Welfare Assistance -----	3,831	3,660	171	4.7
Retirement Contributions for Local School District Employees -----	37,524	35,878	1,646	4.6
Local and Regional Libraries -----	745	715	30	4.2
Public Television Grants -----	721	634	87	13.7
School District Income Tax Fund -----	89,259	78,737	10,522	13.4
Aid to Local School Districts -----	524,163	485,760	38,403	7.9
Public Property Assistance -----	86	---	86	100.0
Community Corrections Act -----	2,992	2,494	498	20.0
Soil Conservation, Watersheds, & Groundwater Management -----	1,184	1,470	(286)	(19.5)
Local Health Units -----	995	1,022	(27)	(2.6)
Local Mental Health and Retardation -----	9,654	9,190	464	5.0
Total Aid for Local Units -----	713,058	641,991	71,067	11.1
School Service Annuities -----	10,483	10,405	78	.7
Direct Social Welfare Assistance -----	189,072	194,357	(5,285)	(2.7)
Homestead Property Tax Relief -----	8,397	7,021	1,376	19.6
Other State Grants and Claims -----	10,956	11,205	(249)	(2.2)
Total Grants, Claims and Shared Revenue -----	931,966	864,979	66,987	7.7
Debt Service Interest -----	0	0	0	0
Debt Service Principal -----	0	0	0	0
Transfers and Non-Expense Items -----	1,232	773	459	59.4
GROSS EXPENDITURES -----	\$1,498,508	\$1,405,509	\$ 92,999	6.6
EXPENDITURES BY FUNCTION				
Education and Research -----	956,584	900,513	56,071	6.2
Public Welfare -----	242,407	244,885	(2,478)	(1.0)
General Government -----	138,936	114,148	24,788	21.7
Health and Hospitals -----	78,134	71,789	6,345	8.8
Public Safety -----	64,719	56,833	7,886	13.9
Agriculture and Natural Resources -----	11,403	12,256	(853)	(7.0)
Recreational and Historical -----	6,325	5,085	1,240	24.4
Highways and Other Transportation -----	0	0	0	0
GROSS EXPENDITURES -----	\$1,498,508	\$1,405,509	\$ 92,999	6.6

TOTAL GENERAL FUND EXPENDITURES \$1.499 BILLION



STATE OF KANSAS
GENERAL FUND
REVENUE, EXPENDITURES AND AVAILABLE BALANCE
(BY FISCAL YEAR)



KANSAS EDUCATIONAL BUILDING FUND

The Kansas Educational Building Fund was created by law and receives a portion of the proceeds of all property subject to ad valorem taxation. The present tax levy of one mill provides funds for erecting, equipping and repairing buildings at the educational institutions under the control of the Board of Regents. Expenditures from this fund are made on the basis of appropriations by the Legislature.

Revenues credited to the fund for fiscal year 1984 consisted primarily of tax moneys. Total revenues received into the fund for the 1984 fiscal year were

12.9 million as compared to \$12.1 million credited for the 1983 fiscal year. Expenditures from the fund in the 1984 fiscal year were \$15.5 million as compared to \$14.9 million for the 1983 fiscal year. An analysis of the fund at June 30, 1984, shows an unencumbered cash balance available to finance succeeding fiscal year appropriations of \$89 thousand.

Section VI entitled "Capital Projects Funds", presents detailed information on revenues, expenditures, and balances of the Kansas Educational Building Fund.

STATE INSTITUTIONS BUILDING FUND

The State Institutions Building Fund was created by law and receives a portion of the proceeds of the annual permanent state tax levied on all property subject to ad valorem taxation.

The present tax levy is five-tenths mill which provides funds for constructing, repairing and equipping buildings at the several charitable, benevolent and mental institutions of the State. Expenditures from this fund are based on appropriations by the Legislature.

The revenue credited to the fund from taxes amounted to \$5.4 million for fiscal year 1984 as compared to \$6.0 million

for fiscal year 1983, a decrease of \$.6 million.

Expenditures from the fund for fiscal year 1984 amounted to \$5.2 million as compared to \$5.4 million for the preceding fiscal year. An analysis of the fund at June 30, 1984, shows an unencumbered cash balance available to finance succeeding fiscal year appropriations of \$1.06 million.

Section VI entitled "Capital Projects Funds", presents detailed information on revenues, expenditures, and balances of the State Institutions Building Fund.

CORRECTIONAL INSTITUTIONS BUILDING FUND

The Correctional Institutions Building Fund was created by the 1976 Session of the Legislature. It received a portion of the proceeds on the annual permanent state tax levied on all property subject to ad valorem taxation. The authorization for the tax levy of one-tenth mill expired on November 1, 1978.

The proceeds raised by the levy are available for the use and benefit of state correctional institutions. Authorization for expenditures from this fund is based on appropriations by the Legislature. The

expenditures from the fund for fiscal year 1984 amounted to \$7.5 thousand as compared to \$193 thousand for the preceding fiscal year. An analysis of the fund at June 30, 1984, shows an unencumbered cash balance available to finance succeeding fiscal year appropriations of \$38 thousand.

Section VI entitled "Capital Projects Funds", presents detailed information on revenues, expenditures, and balances of the Correctional Institutions Building Fund.

TRANSPORTATION FUNDS

The Transportation Funds include all the funds for the Department of Transportation except the General Fund. Transportation funds consist primarily of the State Highway Fund, Urban Mass Transit Fund, Federal Highway Safety Fund, Rural Highway Public Transportation Demonstration Fund, State Freeway Construction Fund, State Freeway Fund, Restricted Fee's Fund, County Equalization and Adjustment Fund and the Special City and County Highway Fund. A comparative combined statement of revenue, expenditures and balances of these funds is presented on the following page.

Revenues deposited into the Transportation Funds are generally restricted by law for financing activities of the Department of Transportation in the construction, reconstruction and maintenance of the state system of highways and the distribution to counties and cities of shared revenue from motor fuel taxes for maintaining roads and streets.

The comparative combined statement on the following page shows the total revenues were \$399.1 million for fiscal year 1984 as compared to \$312.8 million for fiscal year 1983, an increase of \$86.3 million. Operating revenues amounted to \$405.6 million for fiscal year 1984 as compared to \$329.7 million for the preceding fiscal year, an increase of \$75.9 million.

The increase in operating revenues is primarily due to the categories of Federal Grants for Highways and Bridges and Motor Fuel Taxes which increased \$38.2 and \$27.9 million respectively over fiscal year 1983. Non-operating revenues for fiscal year 1984 amounted to a negative \$6.5 million as compared to a negative \$16.9 million for fiscal year 1983.

The increase in non-operating revenues is primarily due to the transfer of money from the State General Fund to (1) the State Freeway Fund, which represents interest earned by the State Pooled Money Investment Board on the average daily balance of the Highway Fund in the State Treasury and (2) the State Highway Fund, which represents a portion of the tax collections under the Retailers' Sales Tax Act. These transfers

provided \$7.6 million to the State Freeway Fund during the fiscal year as compared to \$3.6 million during fiscal year 1983 and \$5 million to the State Highway Fund for fiscal year 1984.

The total expenditures from Transportation Funds were \$329.2 million for fiscal year 1984 as compared to \$309.3 million for fiscal year 1983, an increase of \$19.9 million. Operating expenditures for fiscal year 1984 totaled \$382.1 million as compared to \$302.2 million last fiscal year, an increase of \$79.9 million. The largest increase was in the category of Highways and Bridges, which shows a \$37.0 million increase over last fiscal year. Non-operating Expenditures for fiscal year 1984 amounted to a negative \$52.8 million as compared to \$7.1 million last fiscal year, a decrease of \$59.9 million. The decrease is primarily due to the category of Advances for Purchase of Investments and Other Non-operating Expenditures which experienced a decrease of \$61.1 million.

The total outstanding indebtedness at June 30, 1984, for highway revenue bonds issued is \$218.86 million to be retired by fiscal year 2003. The proceeds of the bond sales as well as monies of the State Freeway Fund may be invested until cash is needed for payment of authorized obligations.

The unexpended cash balance at June 30, 1984, is \$128.7 million. However, obligations consisting of orders and contracts for services, supplies, equipment and capital construction at June 30, 1984, amounted to \$357.8 million. Although the amount of obligations exceeds the available unexpended cash balance, revenue is anticipated to be received in time to meet these obligations as they become due.

A graph depicting revenues, expenditures and unexpended balances of the Transportation funds from fiscal year 1975 through fiscal year 1984 is presented on page xiii of this section.

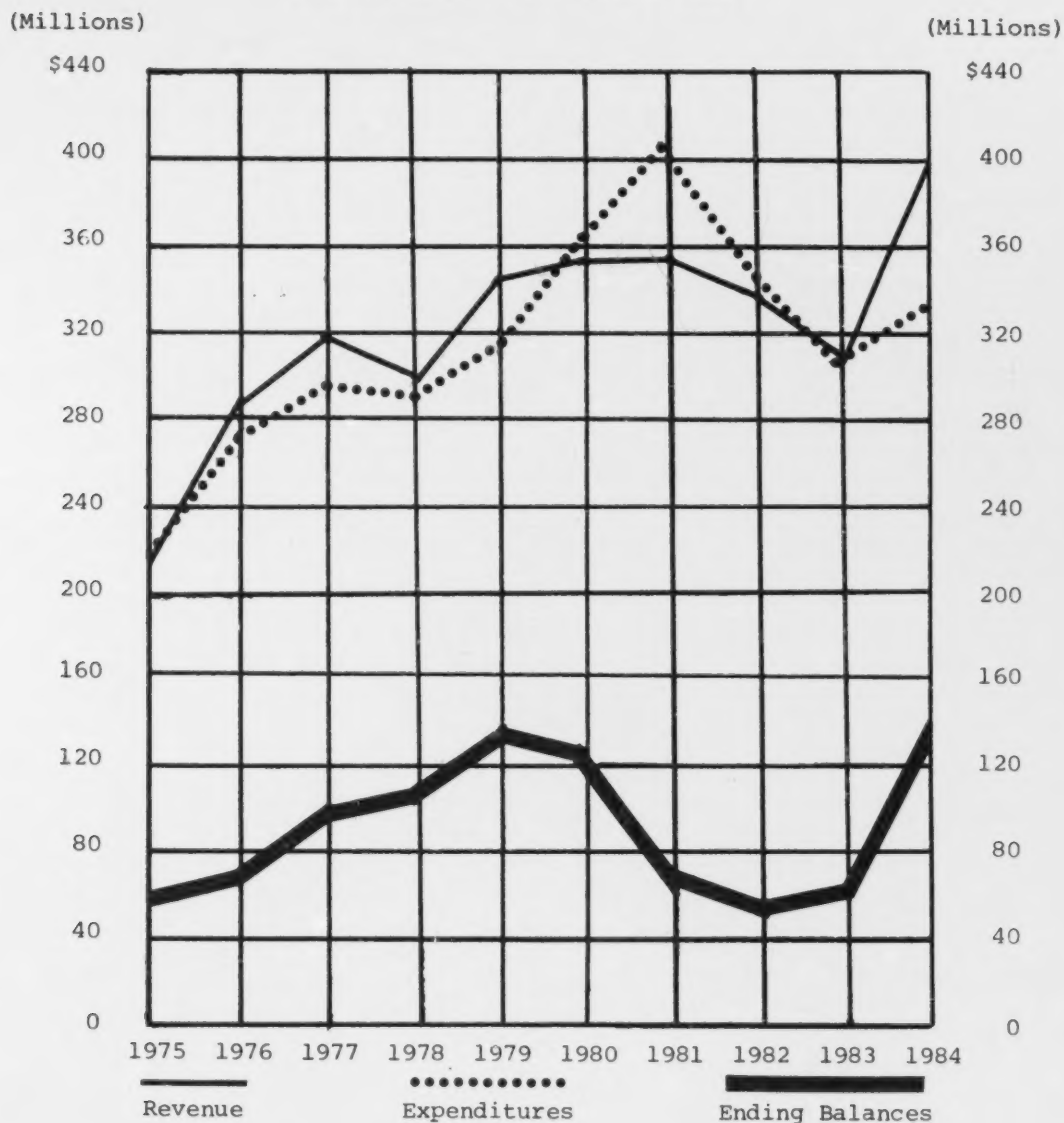
TRANSPORTATION FUNDS
COMPARATIVE COMBINED STATEMENT OF REVENUE, EXPENDITURES AND BALANCES
FOR THE FISCAL YEARS ENDING JUNE 30

	Amount in Thousands	
	1984	1983
Beginning Unexpended Cash Fund Balance -----	\$ 58,860	\$ 55,315
Operating Revenues:		
Motor Fuel Taxes -----	143,246	115,286
Motor Vehicle Registration Taxes -----	67,346	64,970
Operate Motor Vehicles (Licenses) -----	2,944	2,597
Interest and Dividends from Investments -----	21,092	21,951
Gain or Loss on Investments Sold -----	47	<811>
Federal Grants for Highways and Bridges -----	153,224	114,985
Other Grants, Gifts, Donations and Contributions -----	16,311	9,238
Other Operating Revenue -----	1,358	1,493
Total Operating Revenue -----	405,568	329,709
Nonoperating Revenues:		
Revenue Bond Proceeds and Accrued Interest on Revenue Bonds Issued -----	0	0
Transfers to and From Highway Funds -----	<8,689>	<19,761>
Other Nonoperating Revenue -----	2,239	2,892
Total Nonoperating Revenue -----	<6,450>	<16,869>
Total Revenue -----	399,118	312,840
Total Cash Available for Expenditure -----	457,978	368,155
Operating Expenditures:		
Salaries and Wages -----	69,274	67,730
Contractual Services -----	16,013	13,219
Commodities -----	22,164	21,048
Capital Outlay (Other) -----	19,447	16,053
Highway and Bridges (Direct Payments) -----	161,941	124,966
Distribution to Cities, Counties and Townships -----	78,412	44,496
Federal Aid to Qualified Non-State Organizations -----	2,278	1,596
Federal Highway Safety Aid to Other State Agencies -----	0	0
Interest Charges on Construction Bonds -----	12,360	12,863
State Aid to Qualified Non-State Organizations -----	0	0
Claims -----	197	246
Total Operating Expenditures -----	382,086	302,217
Nonoperating Expenditures:		
Repayment of Principal on Highway Bonds -----	8,805	8,300
Advances for Purchase of Investments and Other Nonoperating Expenditures -----	<62,644>	<1,535>
Refunds -----	213	146
Transfers -----	786	167
Total Nonoperating Expenditures -----	<52,840>	7,078
Total Expenditures -----	329,246	309,295
Ending Unexpended Cash Fund Balance -----	* 128,732	58,860
Unliquidated Encumbrances June 30 -----	357,773	204,456
Unencumbered Balance June 30 -----	\$<229,041>	\$<145,596>

* Not included are the State Freeway Fund investments (at cost) amounting to \$90,094,917.71 and cash in the amount of \$2,000,000.61 and the State Freeway Construction Fund investments (at cost) amounting to \$74,177,073.78 and cash in the amount of \$0.00 for a total of \$166,271,992.10. These monies are outside the State Treasury with the Pooled Money Investment Board. The Freeway Fund uninvested cash amounting to \$2,000,000.61 differs from the Pooled Money Investment Board's balance of \$.61. This is due to the fact that Accounts and Reports processed \$2,000,000.00 going from the State Treasury as a June, 1984 transaction and the Pooled Money Investment Board processed it as a July, 1984 transaction.

Also not included is the Agency Imprest Fund in the amount of \$2,000.00.

TRANSPORTATION FUNDS
REVENUE, EXPENDITURES AND ENDING UNEXPENDED BALANCES
(FISCAL YEARS 1975 THROUGH 1984)



FEDERAL REVENUE SHARING FUND

Federal Revenue Sharing monies were authorized from the Federal Government under the State and Local Assistance Act of 1972. Legislation provided for investment of these monies as a trust fund subject to appropriation. Although the Act expired in fiscal year 1981, revenue for fiscal year 1984 consisted of interest income from invested balances of \$.43 million.

This revenue, plus the unencumbered balance at June 30, 1983, of \$.6 million, was used to finance fiscal year 1984 appropriations of \$.14 million. The unencumbered cash balance at June 30, 1984, available to finance the succeeding fiscal year appropriations is \$1.1 million. Additional details of the Federal Revenue Sharing Fund may be found in Section III of this report.

EMPLOYMENT SECURITY FUND

The Employment Security Fund was established by law as a special fund, separate and apart from all public monies or funds of the State. The law provides that the fund consist of three separate accounts as follows: (1) a clearing account, (2) an unemployment trust fund and (3) a benefit account. Deposits into this fund consist of contributions, fines and penalties levied on employers for unemployment benefits, interest earned on trust funds deposited in the U.S. Treasury, federal grants for unemployment benefits to federal employees and ex-servicemen and federal grants for fifty-percent of the extended benefits to a maximum of thirteen weeks. Expenditures from the fund are paid to recipients for a period of twenty-six weeks with some extended benefits for an additional thirteen weeks.

Analysis of the Employment Security Fund transactions for fiscal year 1984 shows total revenue of \$218.6 million as compared to \$215.6 million last fiscal year.

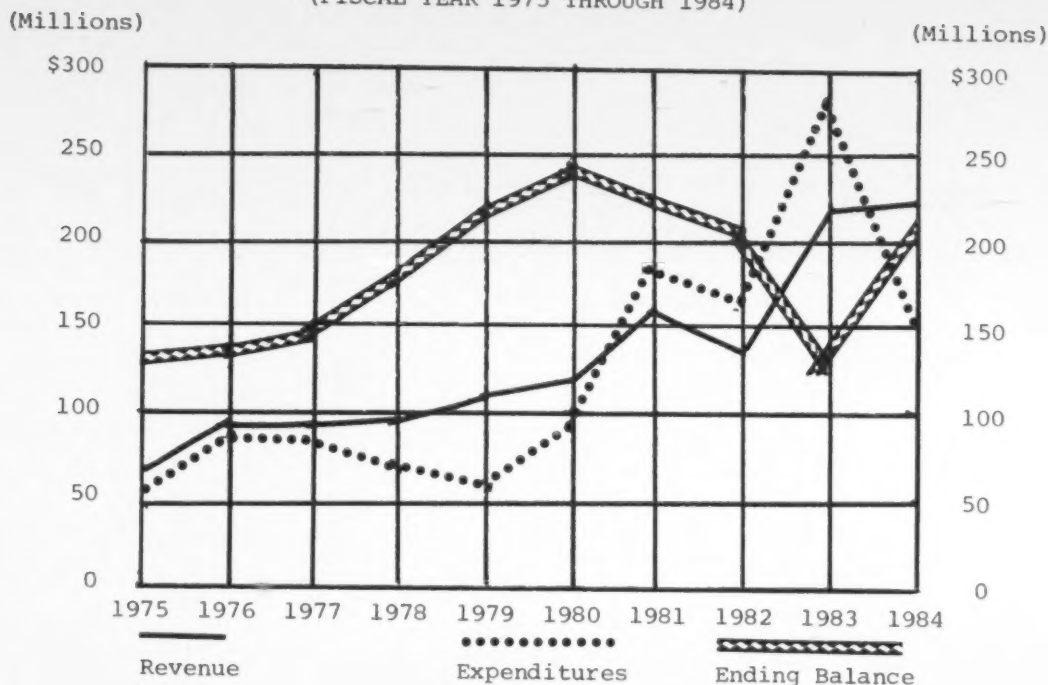
Expenditures this fiscal year totaled \$151.9 million as compared to \$286.4 million during fiscal year 1983. The most significant change in revenue for this fiscal year occurred in the categories of Federal Grants which decreased \$34 million and Employer Payroll Contributions which increased \$43 million. The most significant change in the expenditures for this fiscal year occurred in the category of Regular Unemployment Benefits, which decreased \$107 million from fiscal year 1983. Revenue exceeded expenditures this fiscal year by \$66.7 million to increase the fund balance to \$201.5 million at June 30, 1984.

Presented below is a comparative statement of revenues, expenditures and ending fund balances for fiscal year 1984 and 1983. A graph illustrating the past ten years is presented on the following page. Additional detail is presented in Section VIII of this report entitled "Trust and Agency Funds."

EMPLOYMENT SECURITY FUND COMPARATIVE STATEMENT OF REVENUE, EXPENDITURES AND FUND BALANCE FOR THE FISCAL YEARS ENDING JUNE 30

	Amount in Thousands	
	1984	1983
Beginning Fund Balance -----	\$134,804	\$205,588
Operating Revenue:		
Employer Payroll Contributions -----	175,648	132,198
Interest on Deposits with U.S. Treasury -----	14,725	11,327
Interest on State Agency Investments -----	263	462
Federal Grants for Federal Employees, Ex-Servicemen and Extended Benefits -----	20,638	54,628
Other Operating Revenue -----	125	57
Total Operating Revenue -----	211,399	198,672
Nonoperating Revenue -----	7,165	16,944
Total Revenue -----	218,564	215,616
Total Cash Available for Expenditure -----	353,368	421,204
Operating Expenditures:		
Regular Unemployment Benefits -----	129,099	235,917
Federal Employees Unemployment Benefit -----	1,578	2,275
Ex-Servicemen Unemployment Benefits -----	1,957	1,487
Disaster Unemployment Assistance -----	0	0
Worker Adjustment Unemployment Assistance -----	0	4
Federal Supplemental Benefits -----	0	8
Federal Supplemental Compensation -----	17,310	45,214
Total Operating Expenditures -----	149,944	284,905
Nonoperating Expenditures -----	1,930	1,495
Total Expenditures -----	151,874	286,400
Ending Fund Balance -----	\$201,494	\$134,804

EMPLOYMENT SECURITY FUND
REVENUE, EXPENDITURES AND ENDING BALANCE
(FISCAL YEAR 1975 THROUGH 1984)



COMBINED FUNDS OF THE STATE

Statements have been prepared on the following pages on the combined revenue and expenditure transactions for all funds deposited and disbursed through the State Treasury. The forthcoming statements show comparative statistics for both the 1984 and 1983 fiscal years and are prepared on the same basis for each fiscal year. Included in these statements are the financial transactions of 1,112 separate funds and 3,733 budgetary accounts for fiscal year 1984. It is important for the reader to remember that these statements are presented for statistical purposes only and the resources of one fund cannot be transferred to another fund unless authorized by statute.

The Comparative Statement of Operating Revenue has been prepared on a net basis by the subtraction of refunds from the gross receipts. The 1984 fiscal year shows an increase of \$303 million over fiscal year 1983 in net operating revenues. The increase is reflected in all categories of revenue, except for Property Taxes (Ad Valorem), Revenue From the Use of Money and Property, and Federal Grants, which decreased. The major increases are in the

categories of Severance Tax on Minerals, State Sales and Compensating Taxes, Payroll Unemployment Taxes, and Income and Inheritance Taxes.

The Comparative Statements of Operating Expenditures have been prepared on a net basis by subtracting amounts financed by non-operating sources of revenue from gross operating expenditures. The 1984 fiscal year shows an increase in net operating expenditures of \$147.8 million over the preceding fiscal year. This increase is reflected in all major expenditure categories except Direct Welfare Assistance, Employment Security Benefits, and Debt Service Interest, which decreased.

Charts entitled "Where the Money Comes From" and "Where the Money Goes" have been prepared and are presented in this section on pages xviii and xix.

Additional detailed statements and a balance sheet on the combined funds of the State are presented in Section I of this report.

COMBINED FUNDS
COMPARATIVE STATEMENT OF OPERATING REVENUE
FOR THE FISCAL YEARS ENDING JUNE 30

OPERATING REVENUE	Amount in Thousands		Increase (Decrease)
	1984	1983	
Taxes:			
Property Taxes (Ad Valorem) (Net) -----	\$ 24,126	\$ 24,305	\$ (179)
Income and Inheritance Taxes (Net) -----	730,746	688,640	42,106
State Sales and Compensating Use Taxes (Net) -----	630,596	575,400	55,196
Cigarette and Tobacco Products Taxes (Net) -	45,836	33,481	12,355
Motor Fuel Taxes (Net) -----	143,362	115,180	28,182
Cereal Malt and Liquor Taxes (Net) -----	42,022	34,599	7,423
Motor Vehicle Registration (Net) -----	67,539	65,157	2,382
Insurance Companies Taxes (Net) -----	46,577	44,930	1,647
Severance Tax on Minerals (Net) -----	114,099	20	114,079
Other Excise Taxes (Net) -----	9,726	9,223	503
Other Gross Receipts Taxes -----	5,191	4,588	603
Payroll Unemployment Taxes (Net) -----	175,648	132,198	43,450
Total Taxes -----	<u>2,035,468</u>	<u>1,727,721</u>	<u>307,747</u>
Agency Earnings -----	<u>313,757</u>	<u>287,779</u>	<u>25,978</u>
Revenue From the Use of Money and Property ---	<u>297,740</u>	<u>336,257</u>	<u>(38,517)</u>
Gifts, Donations and Grants:			
Federal Grants (Net) -----	640,728	649,115	(8,387)
Other Grants and Gifts -----	30,117	22,624	7,493
Total Gifts, Donations and Grants -----	<u>670,845</u>	<u>671,739</u>	<u>(894)</u>
Other Revenue -----	<u>35,805</u>	<u>23,912</u>	<u>11,893</u>
Total Revenue -----	<u>3,353,615</u>	<u>3,047,408</u>	<u>306,207</u>
Less: Refunds Not Classified -----	<u>4,783</u>	<u>1,952</u>	<u>2,831</u>
NET OPERATING REVENUE -----	<u>\$3,348,832</u>	<u>\$3,045,456</u>	<u>\$303,376</u>

COMBINED FUNDS
COMPARATIVE STATEMENT OF OPERATING EXPENDITURES
FOR THE FISCAL YEARS ENDING JUNE 30

OPERATING EXPENDITURES CLASSIFIED BY FUNCTION	Amount in Thousands		Percentage of Increase (Decrease)
	1984	1983	
General Government -----	\$ 353,873	\$ 252,630	\$101,243 40.1
Public Welfare -----	699,617	832,318	(132,701) (15.9)
Education and Research -----	1,357,081	1,276,389	80,692 6.3
Public Safety -----	75,636	66,642	8,994 13.5
Conservation of Agriculture and Natural Resources -----	23,766	23,238	528 2.3
Health and Hospitals -----	138,464	132,154	6,310 4.8
Recreation and Historical -----	23,669	22,050	1,619 7.3
Highways and Other Transportation -----	<u>397,624</u>	<u>316,444</u>	<u>81,180</u> 25.7
NET OPERATING EXPENDITURES -----	<u>\$3,069,730</u>	<u>\$2,921,865</u>	<u>\$147,865</u> 5.1

COMBINED FUNDS
COMPARATIVE STATEMENT OF OPERATING EXPENDITURES
FOR THE FISCAL YEARS ENDING JUNE 30

OPERATING EXPENDITURES CLASSIFIED BY OBJECT	Amount in Thousands		Increase (Decrease)
	1984	1983	
Gross Expenditures for State Operations and Services:			
Salaries and Wages -----	\$ 823,870	\$ 792,252	\$ 31,618
Contractual Services -----	258,625	234,528	24,097
Commodities -----	109,923	101,803	8,120
Capital Outlay -----	47,034	35,220	11,814
Total Expenditures for State Operations and Services -----	1,239,452	1,163,803	75,649
Less: Expenditures from Non-Operating Revenue ---	41,478	32,820	8,658
NET EXPENDITURES FOR STATE OPERATIONS AND SERVICES -	<u>1,197,974</u>	<u>1,130,983</u>	<u>66,991</u>
Gross Expenditures for Highway and Other Capital Improvements -----	200,392	166,510	33,882
Less: Expenditures from Borrowing -----	1,184	1,155	29
NET EXPENDITURES FOR HIGHWAY AND OTHER CAPITAL IMPROVEMENTS -----	<u>199,208</u>	<u>165,355</u>	<u>33,853</u>
Gross Expenditures for Local Assistance -----	882,344	760,617	121,727
Less: Expenditures from Non-Operating Revenue ---	534	528	6
NET EXPENDITURES FOR LOCAL ASSISTANCE -----	<u>881,810</u>	<u>760,089</u>	<u>121,721</u>
Gross Expenditures for Other Claims and Grants:			
Direct Welfare Assistance -----	367,355	379,315	(11,960)
Homestead Property Tax Relief Payments -----	8,397	7,017	1,380
Other Claims and Grants -----	267,022	195,787	71,235
Total Expenditures for Other Claims and Grants ---	642,774	582,119	60,655
Less: Expenditures from Non-Operating Revenue ---	12,523	10,231	2,292
NET EXPENDITURES FOR OTHER CLAIMS AND GRANTS -----	<u>630,251</u>	<u>571,888</u>	<u>58,363</u>
Gross Expenditures for Employment Security Benefits	149,945	284,904	(134,959)
Less: Expenditures from Non-Operating Revenue ---	5,738	8,205	(2,467)
NET EXPENDITURES FOR EMPLOYMENT SECURITY BENEFITS --	<u>144,207</u>	<u>276,699</u>	<u>(132,492)</u>
Gross Expenditures for Retirement Benefits -----	69,092	61,601	7,491
Less: Expenditures from Non-Operating Revenue ---	69,092	61,601	7,491
NET EXPENDITURES FOR RETIREMENT BENEFITS -----	<u>0</u>	<u>0</u>	<u>0</u>
Gross Expenditures for Debt Service Interest -----	16,851	16,929	(78)
Less: Expenditures from Non-Operating Revenue ---	571	78	493
NET EXPENDITURES FOR DEBT SERVICE INTEREST -----	<u>16,280</u>	<u>16,851</u>	<u>(571)</u>
NET OPERATING EXPENDITURES -----	<u>\$3,069,730</u>	<u>\$2,921,865</u>	<u>\$147,865</u>

WHERE THE MONEY COMES FROM



PROPERTY TAX ----- \$ 24.1



INCOME AND INHERITANCE TAX ----- 730.7



SALES AND COMPENSATING TAX ----- 630.6



CIGARETTE AND TOBACCO
PRODUCTS TAX ----- 45.8



MOTOR FUEL TAX ----- 143.4



CEREAL MALT AND ALCOHOLIC
LIQUOR TAX ----- 42.0



MOTOR VEHICLE REGISTRATION ----- 67.5



INSURANCE COMPANIES TAX ----- 46.6



SEVERANCE TAX ON MINERALS --- 114.1



EMPLOYMENT SECURITY
CONTRIBUTIONS ----- 175.6



AGENCY EARNINGS ----- 313.8



REVENUE FROM USE OF MONEY
AND PROPERTY ----- 297.7



GRANTS ----- 670.8



OTHER REVENUE ----- 46.1

NET OPERATING REVENUE ----- \$3,348.8

WHERE THE MONEY GOES (millions)



STATE OPERATIONS
AND SERVICES ----- \$1,197.9



HIGHWAY AND OTHER
CAPITAL IMPROVEMENTS

GROSS ----- 200.4

FINANCED FROM
BORROWING ----- (1.2)

199.2



LOCAL ASSISTANCE ----- 881.8



CLAIMS AND GRANTS ----- 630.3



EMPLOYMENT SECURITY
BENEFITS ----- 144.2



RETIREMENT PAYMENTS ----- 0.0



DEBT SERVICE INTEREST ----- 16.3

NET OPERATING
EXPENDITURES ----- \$3,069.7

LOCAL ASSISTANCE

The following statement and chart have been prepared to show the source and purpose of gross local assistance expenditures of both the Federal and State programs. Gross assistance expenditures to the local governmental units were \$882.3 million in fiscal year 1984 as compared to \$760.6 million in fiscal year 1983. The net increase in gross aid to local units for Federal expenditures amounted to \$17.5 million, and for State expenditures, an increase of \$104.2 million which results

in a total increase of \$121.7 million over fiscal year 1983.

Federal Assistance is provided to local units of government for highway purposes through the Federal Highway Safety Fund. Monies for secondary road projects are expended by the Department of Transportation for capital improvements, etc., and are classified as such in the financial statements.

LOCAL ASSISTANCE FISCAL YEAR 1984 EXPENDITURES (GROSS)

(Amounts in Millions)

	FEDERAL	STATE	TOTAL
 EDUCATION	\$66.1	\$652.9	\$719.0
 PUBLIC WELFARE	2.5	.6	3.1
 GENERAL PURPOSE	.6	58.5	59.1
 HIGHWAY	13.9	64.5	78.4
 HEALTH	6.1	10.4	16.5
 AGRICULTURE	-	1.2	1.2
 PUBLIC SAFETY	1.2	3.1	4.3
 RECREATION	.7	-	.7
TOTALS	\$91.1	\$ 791.2	\$ 882.3

COMBINED FUNDS
STATEMENT OF GROSS LOCAL ASSISTANCE EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 1984

PURPOSE AND PROGRAM	Amount in Thousands	
	Federal	State
EDUCATION		
State School Equalization -----	\$ ---	\$375,803
Community Colleges and Municipal University -----	---	27,103
Education of Handicapped -----	10,401	---
Vocational Education -----	5,941	6,688
Retirement Contribution for School District Employees -----	---	37,524
State Safety Fund -----	---	1,340
School District Income Tax -----	---	89,260
Elementary and Secondary Education -----	23,662	9,963
Food Assistance -----	23,818	2,379
Adult Basic Education -----	817	124
Aid for Libraries -----	805	745
Fort Leavenworth School District -----	---	870
Career Incentive Act -----	15	---
Bilingual Education Program -----	---	645
Special Education -----	---	54,304
Economic and Consumer Education -----	---	5
Educational Research -----	515	---
Community and Extension Services -----	95	---
School Transportation -----	---	46,191
GROSS AID FOR EDUCATION -----	66,069	652,944
PUBLIC WELFARE		
Youth Services -----	235	200
Federal Employment Assistance -----	41	---
Energy Conservation Assistance -----	357	---
Community Services -----	1,174	165
General Social Service Assistance -----	665	270
GROSS AID FOR PUBLIC WELFARE -----	2,472	635
GENERAL PURPOSES		
County and City Revenue Sharing -----	---	16,468
Local Ad Valorem Tax Reduction -----	---	22,367
Local Alcoholic Liquor -----	---	7,243
Firemen's Relief -----	---	4,332
County Mineral Production Tax -----	---	6,051
Bingo Enforcement Tax -----	---	550
Kansas Energy Conservation -----	53	---
Flood Control -----	500	---
Sand Royalties -----	---	23
County Inheritance Tax -----	---	1,486
Local and Federal Planning -----	4	---
Arts Programming -----	46	47
GROSS AID FOR GENERAL PURPOSES -----	603	58,567
HIGHWAY		
City and County Highway Fund -----	---	60,638
City Maintenance -----	---	1,355
Federal Highway Safety Act -----	1,468	---
Urban Mass Transit -----	450	---
County Equalization and Adjustment -----	---	2,500
Railroad Planning and Assistance -----	12,000	---
GROSS AID FOR HIGHWAY -----	13,918	64,493
HEALTH		
Local Health Units -----	3,902	809
Mental Health and Retardation Aid -----	2,217	9,559
GROSS AID FOR HEALTH -----	6,119	10,368
AGRICULTURE AND NATURAL RESOURCES		
Soil Conservation Districts -----	---	733
Water Shed Districts -----	---	447
Groundwater Management Districts -----	---	4
GROSS AID FOR AGRICULTURE AND NATURAL RESOURCES -----	---	1,184
PUBLIC SAFETY		
Emergency Preparedness -----	1,199	86
Community Corrections Act -----	---	2,992
GROSS AID FOR PUBLIC SAFETY -----	1,199	3,078
RECREATIONAL AND HISTORICAL		
Historical Preservation Act -----	47	---
Land, Water and Wildlife Conservation -----	644	4
GROSS AID FOR RECREATIONAL AND HISTORICAL -----	691	4
GROSS AID TO LOCAL UNITS -----	\$882,344	\$91,971
		\$791,273

FEDERAL GRANTS

The net amount of federal grants deposited in the State Treasury during the 1984 fiscal year totaled \$640.7 million as compared to \$649.1 million received during the preceding fiscal year, which is a decrease of \$8.4 million in federal grants for the State of Kansas. The decrease is reflected in all categories of grants, except Highways and Bridges, Public Health, and Education and Research. There was also a decrease in unexpended grant monies returned to the Federal government, amounting to \$1.8 million.

Except for the Federal Revenue Sharing Act monies and some federal reimbursements which are placed in the State General Fund, federal grant monies are used for specific programs and cannot be used in support of general state government.

Presented below is a statement showing the general purpose of federal grants and the amounts received during both the 1984 and 1983 fiscal years.

COMPARATIVE STATEMENT OF FEDERAL GRANTS FOR THE FISCAL YEARS ENDING JUNE 30

	Amount in Thousands		Increase (Decrease)
	1984	1983	
GENERAL PURPOSE			
Highways, Bridges and Grants for Primary, Urban and Secondary Roads -----	\$153,224	\$114,984	\$ 38,240
Public Health -----	31,636	29,163	2,473
Assistance and Relief -----	239,239	258,268	(19,029)
Employment Security Administration -----	24,115	24,235	(120)
Education and Research -----	137,371	130,266	7,105
Other Federal Grants -----	55,543	93,990	(38,447)
Subtotal -----	641,128	650,906	(9,778)
Federal Revenue Sharing -----	0	452	(452)
Gross Federal Grants -----	641,128	651,358	(10,230)
Less: Return of Unexpended Federal Grants -----	400	2,243	(1,843)
NET FEDERAL GRANTS -----	\$640,728	\$649,115	\$ (8,387)

STATE BONDED INDEBTEDNESS

The State of Kansas does not have any general obligation bonds outstanding. However, statutory authority has been granted to issue bonds for academic facilities, student unions and dormitories at state universities by the State Board of Regents; highway construction by the Department of Transportation; sewage facilities by the Department of Health and Environment; National Guard armories by the Adjutant General; fish hatcheries by the Fish and Game Commission, and office buildings by the Department of Administration.

The total outstanding debt at June 30, 1984 was \$295,728,000 as compared to

\$310,736,000 for fiscal year 1983. In fiscal year 1984 debt principal payments were \$13.8 million and new bonds issued were \$4.7 million. In addition, \$5.8 million of bonded debt principal outstanding was defeased.

Presented in the following schedule is the debt service requirements to maturity by fund class. Also, a graph reflecting the amount of debt payment requirements to be met for future year maturities is presented on the following page. Additional detail of the bond indebtedness is also presented in Section XII of this report.

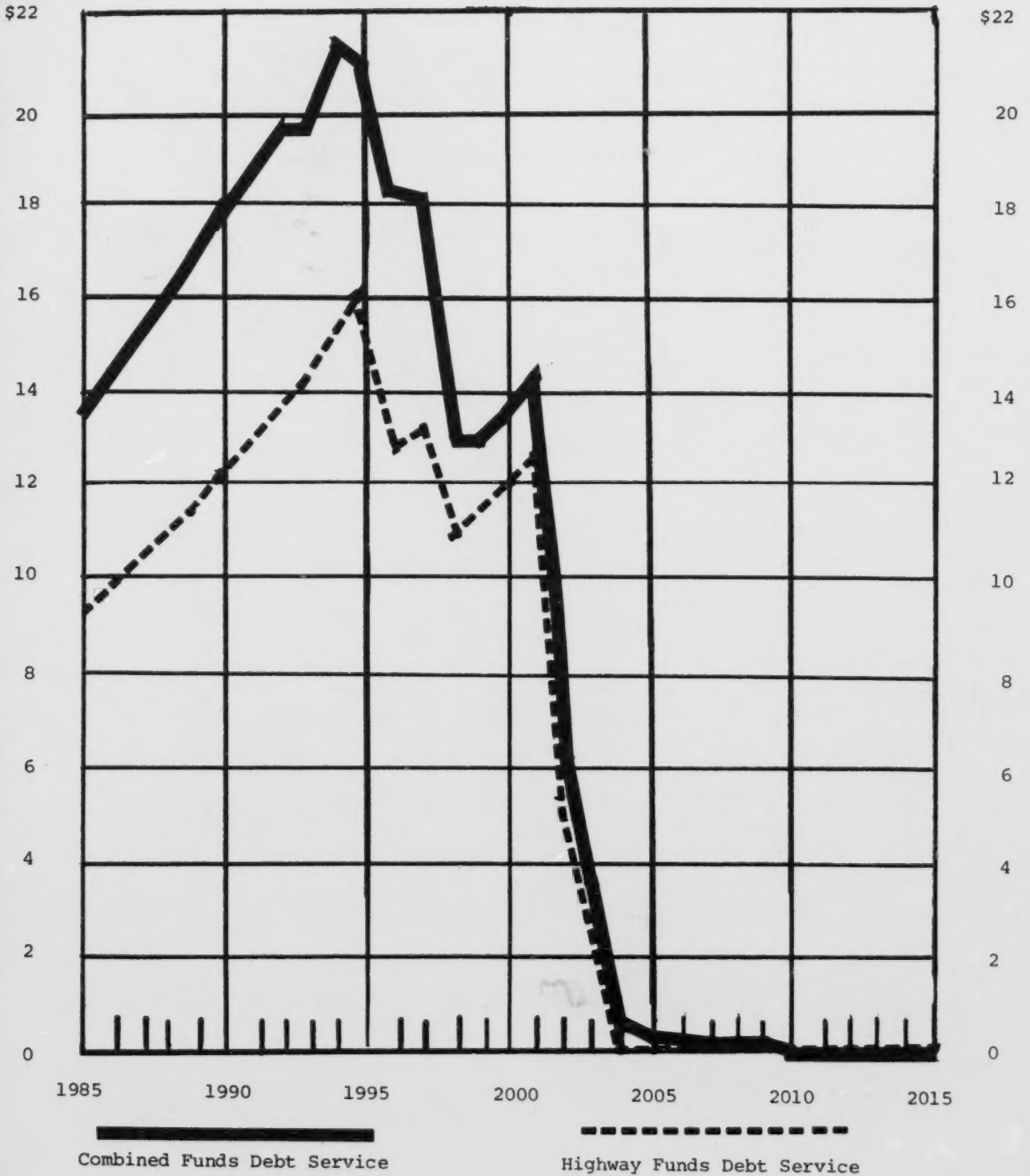
BONDED INDEBTEDNESS
DEBT SERVICE PRINCIPAL REQUIREMENTS TO MATURITY
BY FUND CLASS

Fiscal Year	Bonded Debt			Defeased Bond Debt	Fiscal Year Total
	Highway Funds	Capital Projects Funds	Enterprise Funds	Trust & Agency Funds	
1985	9,330,000	790,000	3,013,000	433,000	13,566,000
1986	9,890,000	990,000	3,178,000	435,000	14,493,000
1987	10,490,000	1,030,000	3,255,000	475,000	15,250,000
1988	11,090,000	1,120,000	3,522,000	477,000	16,209,000
1989	11,700,000	1,180,000	3,535,000	519,000	16,934,000
1990	12,340,000	1,500,000	3,593,000	529,000	17,962,000
1991	13,025,000	1,080,000	3,785,000	581,000	18,471,000
1992	13,755,000	1,160,000	3,953,000	586,000	19,454,000
1993	14,535,000	885,000	4,141,000	243,000	19,804,000
1994	15,365,000	965,000	4,662,000	195,000	21,187,000
1995	16,245,000	655,000	3,982,000	195,000	21,077,000
1996	12,695,000	1,100,000	4,265,000	207,000	18,267,000
1997	13,410,000	650,000	3,889,000	209,000	18,158,000
1998	10,855,000	700,000	1,496,000	51,000	13,102,000
1999	11,475,000	150,000	1,401,000	53,000	13,079,000
2000	12,130,000	150,000	1,257,000		13,537,000
2001	12,830,000	160,000	1,088,000		14,078,000
2002	5,100,000	170,000	972,000		6,242,000
2003	2,600,000	180,000	809,000		3,589,000
2004			636,000		636,000
2005			299,000		299,000
2006			169,000		169,000
2007			65,000		65,000
2008			70,000		70,000
2009			30,000		30,000
2010					
2011					
2012					
2013					
2014					
2015					
Total Principal Payments To Maturity					
	<u>\$218,860,000</u>	<u>\$14,615,000</u>	<u>\$57,065,000</u>	<u>\$5,188,000</u>	<u>\$295,728,000</u>

STATE OF KANSAS
DEBT SERVICE REQUIREMENTS TO MATURITY
(Principal Payments by Fiscal Year)

(Millions)

(Millions)





SECTION I

COMBINED STATEMENTS

CONTENTS

	Page
Comparative Balance Sheet--Exhibit "A" -----	2
Analysis of Change in Unencumbered Cash Balance--Exhibit "B" -----	4
Comparative Statement of Revenue and Expenditures--Exhibit "C" -----	6
Comparative Statement of Operating and Non-Operating Revenue--Schedule "C-I" -----	8
Comparative Statement of Operating and Non-Operating Expenditures--Schedule "C-II" -----	12

EXHIBIT "A"

COMBINED FUNDS
Comparative Balance Sheet
June 30

	Governmental Fund Types			
	General Fund	Federal Revenue Sharing Fund	Special Revenue Funds	Highway Funds
RECOGNIZED ASSETS				
*Equity in State Treasurer's Common Cash Fund -----	\$ 131,226,169.96	\$ 3,404,366.57	\$ 120,509,909.09	\$ 153,065,296.95
Cash in Agencies' Imprest Funds -----	323,960.00	---	287,600.00	2,000.00
Cash with Banks for Purchase of Investments -----	---	---	---	2,000,000.61
Cash with U.S. Treasurer -----	---	---	---	---
Inmate Patient and Client Trust Monies in State Agencies' Custody --	---	---	---	---
Public Employees Retirement Fund Investments (Accrual Basis) -----	---	---	---	---
Investments Owned by Other Funds (Cost Basis) -----	---	---	235,244.11	164,271,991.49
Uninvested Cash with Fish and Game Commission -----	---	---	---	---
Investments with Fish and Game Commission -----	---	---	---	---
Ad Valorem Taxes Due from County Treasurers -----	---	---	---	---
Cash Held with Escrow Agent for Purchase of Santa Fe Building -----	---	---	---	---
Amount to be Provided for Revenue Bond Redemption -----	---	---	---	218,860,000.00
Amount to be Provided for Bond Defeasance Redemption -----	---	---	---	---
Amount to be Provided for Loan Redemption -----	---	---	---	---
TOTAL RECOGNIZED ASSETS -----	\$ 131,550,129.96	\$ 3,404,366.57	\$ 121,032,753.20	\$ 538,199,289.05
LIABILITIES, OTHER OBLIGATIONS AND BALANCES				
LIABILITIES				
Unredeemed Warrants -----	\$ 19,955,491.50	\$ 299,928.50	\$ 20,001,294.92	\$ 24,652,040.11
Due for Payroll Deductions, Taxes, Retirement, Etc. -----	---	---	---	---
Revenue Bonds Payable (See Section XII) -----	---	---	---	218,860,000.00
Defeased Bond Debt Payable (See Section XII) -----	---	---	---	---
Loan Payable (See Section XII) -----	---	---	---	---
Inmate, Patient and Client Trust Funds -----	---	---	---	---
Total Liabilities -----	19,955,491.50	299,928.50	20,001,294.92	243,512,040.11
OTHER OBLIGATIONS				
Unliquidated Encumbrances:				
Fiscal Year Ending June 30, 1984 -----	14,939,368.75	1,196,397.48	32,142,381.03	284,260,725.52
Fiscal Year Ending June 30, 1983 -----	504,155.17	339,017.68	2,719,638.11	39,579,682.52
Fiscal Year Ending June 30, 1982 -----	127,580.20	105,498.37	1,509,796.31	7,035,382.72
Fiscal Year Ending June 30, 1981 -----	33,893.00	9,298.00	124,518.95	10,856,752.99
Fiscal Year Ending June 30, 1980 -----	68,399.34	9,440.25	2,485.15	4,990,858.59
Fiscal Year Ending June 30, 1979 -----	0.00	0.00	316.52	896,361.18
Fiscal Year Ending June 30, 1978 -----	0.00	0.00	197.69	232,898.11
Fiscal Year Ending June 30, 1977 -----	98.16	335.00	550,412.64	383,511.53
Fiscal Year Ending June 30, 1976 -----	0.00	0.00	71.00	92,899.91
Fiscal Year Ending June 30, 1975 -----	0.00	0.00	---	14,088.78
Fiscal Year Ending June 30, 1974 -----	929.00	1,917.32	---	130,642.20
Fiscal Year Ending June 30, 1973 -----	3,621.00	---	---	486,995.28
Fiscal Year Ending June 30, 1972 -----	---	---	---	---
Total Unliquidated Encumbrances -----	15,678,044.62	1,661,904.10	37,049,817.40	348,960,799.33
Unencumbered Balance of Appropriations Reappropriated -----	13,647,731.01	308,780.26	---	---
Total Other Obligations -----	29,325,775.63	1,970,684.36	37,049,817.40	348,960,799.33
FUND AND AVAILABLE BALANCES				
Unencumbered Cash Balance Available to Finance Appropriations ----	81,944,351.05	1,133,753.71	---	---
Unencumbered Cash Balance of Agency Funds -----	---	---	63,462,527.63	<220,546,880.79>
Accounts and Reports and Treasurer Reconciling Adjustments to be Processed in Future Period -----	551.78	---	<3,730.86>	<661.70>
Agencies' Imprest Funds -----	323,960.00	---	287,600.00	2,000.00
Cash in Banks for Purchase of Investments -----	---	---	---	2,000,000.61
Invested Balances of Public Employees Retirement Fund (Accrual Basis) -----	---	---	---	---
Invested Balances of Other Funds (Cost Basis) -----	---	---	235,244.11	164,271,991.49
Balances with Fish and Game Commission -----	---	---	---	---
Taxes Due from County Treasurers (Deferred Revenue) -----	---	---	---	---
Balance with Escrow Agent for Purchase of Santa Fe Building -----	---	---	---	---
Total Fund and Available Balances -----	82,268,862.83	1,133,753.71	63,981,640.88	<54,273,550.39>
TOTAL LIABILITIES, OTHER OBLIGATIONS AND AVAILABLE BALANCES -----	\$ 131,550,129.96	\$ 3,404,366.57	\$ 121,032,753.20	\$ 538,199,289.05

From Exhibit "A" of Section

II

III

IV

V

* Represents the following items:

Cash Items	\$ 231,038.87
Cash in Transit (Includes FY 1984 Receipts Collected from June 30, 1984 through July 13, 1984)	29,738,221.62
Cash in Active Accounts	5,829,908.50
Invested in Repurchase Agreements	128,000,000.00
Invested in Time Deposits Open Accounts (Active Accounts)	120,000,000.00
Invested in Time Deposits Open Accounts (Federal Revenue Sharing Fund)	1,808,620.53
Invested in Inactive Bank Accounts	328,025,000.00
Loan Receivable from Department of Administration for Purchase of 900 Jackson Street Property (Santa Fe Building)	11,245,000.00
Total	\$624,877,789.52

DETAIL OF 1984

Capital Projects Funds	Proprietary Fund Types			Fiduciary Fund Types			Totals (Memorandum Only)	
	Enterprise Funds	Intragovernmental Service Funds	Trust and Agency Funds	Clearing Refund and Suspense Funds	Payroll Clearing Funds		1984	1983
\$ 14,157,286.67	\$ 16,594,138.48	\$ 22,267,375.83	\$ 107,223,703.45	\$ 28,149,216.98	\$ 28,280,325.54	\$ 624,877,789.52	\$ 503,701,388.63	
---	1,000.00	---	500.00	---	---	615,060.00	594,960.00	
---	7,756.44	---	10.00	---	---	2,007,767.05	<4,087.46>	
---	---	---	200,971,000.00	---	---	200,971,000.00	134,197,000.00	
---	---	---	996,176.76	---	---	996,176.76	930,589.67	
2,662,758.56	23,233,380.32	---	1,758,934,714.84	---	---	1,758,934,714.84	1,533,004,136.88	
226,429.54	---	---	15,654,498.55	---	---	206,057,873.03	270,971,940.49	
3,081,249.19	---	---	---	---	---	226,429.54	1,133,289.32	
8,108,171.50	---	---	---	---	---	3,081,249.19	5,317,023.77	
11,245,000.00	---	---	---	---	---	8,108,171.50	7,822,633.47	
14,615,000.00	57,065,000.00	---	---	---	---	11,245,000.00	11,245,000.00	
---	---	---	---	---	---	290,540,000.00	305,150,000.00	
11,245,000.00	---	---	5,188,000.00	---	---	5,188,000.00	5,586,000.00	
---	---	---	---	---	---	11,245,000.00	11,245,000.00	
\$ 65,340,895.46	\$ 96,901,275.24	\$ 22,267,375.83	\$ 2,088,968,603.60	\$ 28,149,216.98	\$ 28,280,325.54	\$ 3,124,094,231.43	\$ 2,790,894,874.77	
\$ 773,236.02	\$ 806,699.30	\$ 3,670,191.77	\$ 45,679,934.40	\$ 12,061,905.70	\$ 18,225,501.53	\$ 146,126,223.75	\$ 126,805,108.38	
---	---	---	---	---	10,054,824.01	10,054,824.01	23,244,475.03	
14,615,000.00	57,065,000.00	---	---	---	---	290,540,000.00	305,150,000.00	
---	---	---	5,188,000.00	---	---	5,188,000.00	5,586,000.00	
11,245,000.00	---	---	---	---	---	11,245,000.00	11,245,000.00	
---	---	---	996,176.76	---	---	996,176.76	930,589.67	
26,633,236.02	57,871,699.30	3,670,191.77	51,864,111.16	12,061,905.70	28,280,325.54	464,150,224.52	472,961,173.08	
5,592,813.60	1,092,296.73	4,404,315.65	431,085.15	46,666.33	---	344,106,050.24	---	
191,957.11	9,743.77	195,969.56	46,229.29	---	---	43,586,393.21	197,820,023.04	
45,816.49	35,626.81	1,010.50	---	---	---	8,860,711.40	29,329,950.06	
68,144.16	145.00	330.00	---	---	---	11,093,082.10	22,288,113.40	
4,802.09	---	---	---	---	---	5,075,985.42	6,695,933.17	
12,809.96	---	---	---	---	---	909,487.66	1,063,950.26	
100.00	---	---	---	---	---	233,195.80	282,685.16	
---	---	---	---	---	---	934,357.33	1,052,684.85	
---	---	---	---	---	---	92,970.91	174,738.04	
---	---	---	---	---	---	14,088.78	16,133.73	
---	---	---	---	---	---	137,488.52	156,415.40	
---	---	---	---	---	---	490,616.28	490,616.28	
---	---	---	---	---	---	0.00	4,500.00	
5,916,443.41	1,137,812.31	4,601,625.71	477,314.44	46,666.33	0.00	415,530,427.65	259,375,743.39	
6,317,754.69	---	---	---	---	---	20,274,265.96	13,901,393.53	
12,234,198.10	1,137,812.31	4,601,625.71	477,314.44	46,666.33	0.00	435,804,693.61	273,277,136.92	
1,189,567.11	---	---	---	---	---	84,267,671.87	49,048,548.66	
<39,714.56>	14,649,626.87	13,995,562.35	262,022,349.28	16,029,538.33	---	149,573,009.11	165,523,119.64	
---	---	<4.00>	15,105.33	11,106.62	---	22,367.17	0.00	
---	1,000.00	---	500.00	---	---	615,060.00	594,960.00	
---	7,756.44	---	10.00	---	---	2,007,767.05	<4,087.46>	
---	---	---	1,758,934,714.84	---	---	1,758,934,714.84	1,533,004,136.88	
2,662,758.56	23,233,380.32	---	15,654,498.55	---	---	206,057,873.03	270,971,940.49	
3,307,678.73	---	---	---	---	---	3,307,678.73	6,450,313.09	
8,108,171.50	---	---	---	---	---	8,108,171.50	7,822,633.47	
11,245,000.00	---	---	---	---	---	11,245,000.00	11,245,000.00	
26,473,461.34	37,891,763.63	13,995,558.35	2,036,627,178.00	16,040,644.95	0.00	2,224,139,313.30	2,044,656,564.77	
\$ 65,340,895.46	\$ 96,901,275.24	\$ 22,267,375.83	\$ 2,088,968,603.60	\$ 28,149,216.98	\$ 28,280,325.54	\$ 3,124,094,231.43	\$ 2,790,894,874.77	
VI	VII	VIII	IX	X	XI			

COMBINED FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1983, to June 30, 1984

	Governmental Fund Types			
	General Fund	Federal Revenue Sharing Fund	Special Revenue Funds	Highway Funds
Amounts Available For Expenditure:				
Unencumbered Cash Balance at July 1, 1983 -----	\$ 51,126,674.49	\$ 3,135,786.73	\$ 73,541,143.88	\$ <139,672,498.49>
Encumbrances Outstanding at July 1, 1983 -----	11,747,917.74	5,539,764.91	31,929,773.55	198,403,387.36
Subtotal -----	62,874,592.23	8,675,551.64	105,470,917.43	58,730,888.87
Revenue Fiscal Year 1984 -----	1,546,903,666.79	434,451.11	853,847,018.34	392,074,581.20
TOTAL AVAILABLE -----	1,609,778,259.02	9,110,002.75	959,317,935.77	440,805,470.07
Amounts Expended and Encumbered:				
Expenditures Fiscal Year 1984 -----	1,498,508,132.34	6,005,564.68	858,805,590.74	312,391,551.53
Encumbrances Outstanding at June 30, 1984				
Firm Obligations -----	15,678,044.62	1,661,904.10	15,716,543.80	7,228,173.67
Contingent Obligations -----	---	---	21,333,273.60	341,732,625.66
TOTAL EXPENDED AND ENCUMBERED -----	1,514,186,176.96	7,667,468.78	895,855,408.14	661,352,350.86
UNENCUMBERED CASH BALANCE AT JUNE 30, 1984 (Note 1) -----	\$ 95,592,082.06(a)	\$ 1,442,533.97(a)	\$ 63,462,527.63	\$ <220,546,880.79>
From Exhibit "B" of Section	II	III	IV	V

(a) This amount does not take into consideration the amount of reappropriated balances of appropriations at June 30, 1984, as follows:

General Fund		\$ 13,647,731.01
Federal Revenue Sharing Fund		308,780.26
Capital Projects Funds:		
Kansas Educational Building Fund	\$ 2,338,851.68	
State Institutions Building Fund	3,978,510.45	
Correctional Institutions Building Fund	392.56	6,317,754.69
Total		\$ 20,274,265.96

Note 1 -- This represents the unencumbered cash balance in the State Treasury and does not include Investments, Cash with Banks for Purchase of Investments, nor Agencies Imprest Funds. The amounts for these items are shown in Exhibit A, Combined Funds Comparative Balance Sheet.

Capital Projects Funds	Proprietary Fund Types		Fiduciary Fund Types			Total 1984
	Enterprise Funds	Intragovernmental Service Funds	Trust and Agency Funds	Clearing Refund and Suspense Funds	Payroll Clearing Funds	
\$ 8,918,131.88	\$ 14,209,182.19	\$ 12,036,960.17	\$ 196,879,084.02	\$ 8,298,596.96	\$ 23,244,475.03	\$ 251,717,536.86
<u>7,046,137.47</u>	<u>977,207.49</u>	<u>3,022,188.81</u>	<u>655,955.17</u>	<u>53,410.89</u>	<u>---</u>	<u>259,375,743.39</u>
15,964,269.35	15,186,389.68	15,059,148.98	197,535,039.19	8,352,007.85	23,244,475.03	511,093,280.25
<u>26,606,932.09</u>	<u>89,727,247.90</u>	<u>71,434,821.44</u>	<u>1,633,432,305.73</u>	<u>261,481,597.25</u>	<u>433,518,803.34</u>	<u>5,299,461,425.19</u>
<u>42,571,201.44</u>	<u>104,913,637.58</u>	<u>86,493,970.42</u>	<u>1,830,967,344.92</u>	<u>269,833,605.10</u>	<u>456,763,278.37</u>	<u>5,810,554,705.44</u>
29,187,150.79	89,126,198.40	67,896,782.36	1,568,467,681.20	253,757,400.44	446,708,454.36	5,130,854,506.84
3,959,239.84	930,743.63	4,023,748.93	292,174.32	566.84	---	49,491,139.75
<u>1,957,203.57</u>	<u>207,068.68</u>	<u>577,876.78</u>	<u>185,140.12</u>	<u>46,099.49</u>	<u>---</u>	<u>366,039,287.90</u>
<u>35,103,594.20</u>	<u>90,264,010.71</u>	<u>72,498,408.07</u>	<u>1,568,944,995.64</u>	<u>253,804,066.77</u>	<u>446,708,454.36</u>	<u>5,546,384,934.49</u>
<u>\$ 7,467,607.24(a)</u>	<u>\$ 14,649,626.87</u>	<u>\$ 13,995,562.35</u>	<u>\$ 262,022,349.28</u>	<u>\$ 16,029,538.33</u>	<u>\$ 10,054,824.01</u>	<u>\$ 264,169,770.95(a)</u>
VI	VII	VIII	IX	X	XI	

COMBINED FUNDS
Comparative Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	Governmental Fund Types				
	General Fund	Federal Revenue Sharing Fund	Special Revenue Funds	Highway Funds	Capital Projects Funds
OPERATING REVENUE					
Taxes -----	\$1,495,492,672.09	\$ 0.00	\$ 2,774,753.05	\$210,592,282.94	\$ 18,293,803.29
Agency Earnings -----	11,077,903.65	0.00	216,222,063.91	3,764,036.07	1,459,658.90
Revenue From the Use of Money and Property -----	40,276,420.84	434,451.11	4,997,087.41	21,660,094.18	1,324,615.98
Gifts, Donations and Grants -----	0.00	0.00	495,055,816.16	152,491,456.44	0.00
Other Operating Revenue -----	17,783,346.90	0.00	3,824,993.76	16,483.53	0.00
GROSS OPERATING REVENUE -----	1,564,630,343.48	434,451.11	722,874,714.29	388,524,353.16	21,078,078.17
OPERATING EXPENDITURES					
Salaries and Wages -----	435,612,462.84	68,916.13	280,807,129.75	69,273,528.87	160,287.46
Contractual Services -----	98,147,858.70	675,846.26	94,119,610.90	15,997,363.50	3,805,735.81
Commodities -----	20,799,405.10	23,783.59	41,092,340.40	22,161,158.17	299,023.85
Capital Outlay -----	10,750,289.13	4,984,439.70	22,369,721.00	181,384,400.71	18,644,836.54
Grants, Claims, Shared Revenue and Debt Service -----	792,307,287.15	0.00	406,112,852.50	77,207,711.63	1,304,146.25
GROSS OPERATING EXPENDITURES -----	1,357,617,302.92	5,752,985.68	844,501,654.55	366,024,162.88	24,214,029.91
Excess of Operating Revenue Over Operating Expenditures -----	207,013,040.56			22,500,190.28	
Excess of Operating Expenditures Over Operating Revenue -----		5,318,534.57	121,626,940.26		3,135,951.74
GROSS NON-OPERATING REVENUE -----	<17,726,676.69>	0.00	130,972,304.05	<6,449,771.96>	5,528,853.92
GROSS NON-OPERATING EXPENDITURES -----	140,890,829.42	252,579.00	14,303,936.19	<53,632,611.35>	4,973,120.88
Excess of Non-Operating Revenue Over Non-Operating Expenditures -----			116,668,367.86	47,182,839.39	555,733.04
Excess of Non-Operating Expendi- tures Over Non-Operating Revenue -----	158,617,506.11	252,579.00			
EXCESS OF REVENUE OVER EXPENDITURES -----	\$ 48,395,534.45			\$ 69,683,029.67	
EXCESS OF EXPENDITURES OVER REVENUE -----		\$ 5,571,113.57	\$ 4,958,572.40		\$ 2,580,218.70
From Exhibit "C" of Section	II	III	IV	V	VI

DETAIL OF 1984

Proprietary Fund Types		Fiduciary Fund Types			Totals (Memorandum Only)	
Enterprise Funds	Intragovernmental Service Funds	Trust and Agency Funds	Clearing Refund and Suspense Funds	Payroll Clearing Funds	1984	1983
\$ 0.00	\$ 192,857.42	\$ 308,005,413.53	\$ 187,022,035.85	\$ 0.00	\$2,222,373,818.17	\$1,896,763,050.73
16,642,878.36	64,219,496.58	145,929.60	225,541.95	0.00	313,757,509.02	287,779,354.33
22,547,527.59	5,025,400.19	200,096,140.75	1,377,819.53	0.00	297,739,557.58	336,257,057.25
217,762.02	0.00	23,479,715.40	0.00	0.00	671,244,750.02	673,981,812.64
277,665.47	142,293.10	13,587,954.34	171,901.36	0.00	35,804,638.46	23,911,692.19
39,685,833.44	69,580,047.29	545,315,153.62	188,797,298.69	0.00	3,540,920,273.25	3,218,692,967.14
15,806,451.22	18,927,060.43	2,891,228.58	322,581.89	0.00	823,869,647.17	792,251,783.15
9,883,424.13	22,028,005.11	12,378,598.38	1,588,915.23	0.00	258,625,358.02	234,527,896.90
6,310,722.19	19,109,572.43	115,425.70	11,390.58	0.00	109,922,822.01	101,803,672.89
1,035,671.65	7,721,252.45	535,725.17	0.00	0.00	247,426,336.35	201,729,840.28
2,876,893.06	113.83	480,311,064.55	885,723.89	0.00	1,761,005,792.86	1,706,169,451.13
35,913,162.25	67,786,004.25	496,232,042.38	2,808,611.59	0.00	3,200,849,956.41	3,036,482,644.35
3,772,671.19	1,794,043.04	49,083,111.24	185,988,687.10		340,070,316.84	182,210,322.79
50,041,414.46	1,854,774.15	1,088,117,152.11	72,684,298.56	433,518,803.34	1,758,541,151.94	1,975,480,466.61
53,213,036.15	110,778.11	1,072,235,638.82	250,948,788.85	446,708,454.36	1,930,004,550.43	2,223,312,852.65
	1,743,996.04	15,881,513.29				
3,171,621.69			178,264,490.29	13,189,651.02	171,463,398.49	247,832,386.04
\$ 601,049.50	\$ 3,538,039.08	\$ 64,964,624.53	\$ 7,724,196.81		\$ 168,606,918.35	
				\$ 13,189,651.02		\$ 65,622,063.25
VII	VIII	IX	X	XI		

SCHEDULE "C-1"

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

	1984	1983
OPERATING REVENUE		
TAXES		
Property Taxes (Ad Valorem):		
Real Estate and Other Property -----	\$ 16,432,766.55	\$ 16,334,657.34
Motor Vehicles -----	1,869,422.99	1,742,552.40
Intangible -----	2.36	9,745.90
Motor Carrier (Rolling Stock) -----	5,913,580.82	6,237,004.91
Total Property Taxes (Ad Valorem) -----	24,215,772.72	24,323,960.55
Income and Inheritance Taxes:		
Corporation Income Tax Return Payments -----	71,696,874.31	70,194,132.47
Corporation Estimated Tax Payments -----	100,045,717.50	87,625,827.59
Individual Income Tax Return Payments -----	110,986,571.82	81,131,760.86
Employer's Withholding Tax Remittances -----	489,992,613.54	498,030,859.42
Individual Estimated Tax -----	89,234,417.59	66,823,534.45
Inheritance Tax -----	30,632,021.23	27,998,988.03
Privilege Tax on Net Income of Certain Financial Institutions -----	15,145,454.73	16,395,191.34
Domestic Insurance Company Income Tax -----	592,054.88	348,209.87
Total Income and Inheritance Taxes -----	908,325,725.60	848,548,504.03
Sales, Use, Ownership and Other Excise Taxes:		
State Sales Tax -----	460,517,864.47	443,001,369.10
State Consumer's Compensating Tax -----	28,551,892.57	27,009,734.04
State Retailer's Compensating Tax -----	32,067,844.27	31,029,270.63
Local Sales Tax -----	109,408,014.73	75,215,884.11
Local Compensating Use Tax -----	2,376,296.98	1,277,101.81
Cigarette Tax -----	45,161,065.35	32,697,444.09
Motor Fuel Tax		
Gasoline Tax Collections -----	113,227,979.47	101,372,663.23
Special Fuels Collections -----	25,020,413.51	18,942,332.67
Liquefied Petroleum Collections -----	829,384.67	675,538.63
Gasahol Tax Collections -----	10,177,497.47	407,850.04
Cereal Malt Beverage -----	5,157,370.26	5,010,945.90
Liquor Enforcement -----	15,937,603.99	8,909,856.67
Alcoholic Liquor		
Liquor Gallonage Tax -----	12,199,972.20	12,320,756.33
Liquor Private Club Tax -----	8,803,232.50	8,431,581.82
Motor Vehicle Registrations -----	67,539,127.59	65,156,468.32
Tobacco Products Tax -----	1,173,150.98	1,079,428.31
Corporation Franchise Tax -----	7,747,191.41	7,486,683.41
Wheat -----	1,762,985.02	1,665,504.24
Motor Boat Registrations -----	351,141.00	250,522.00
Motor Vehicle Dealer's Tax -----	39,372.20	34,264.67
*Severance Tax on Coal -----	306,397.10	---
*Severance Tax on Salt -----	99,172.63	---
Severance Tax on Oil -----	70,762,537.35	8,338.51
Severance Tax on Gas -----	42,925,874.24	11,440.08
Total Sales, Use, Ownership and Other Excise Taxes -----	1,062,143,381.96	841,994,978.61
Gross Receipts Taxes:		
Car Companies and Owners -----	996,221.83	904,865.72
Express Companies -----	0.00	56.67
Insurance Companies		
Insurance Premiums (Foreign) -----	36,247,317.70	32,998,149.28
Insurance Premiums (Firemen's Relief) -----	2,259,396.65	2,133,150.58
Insurance Premiums (State Fire Marshal) -----	1,422,105.18	1,027,336.97
Insurance Premiums (Domestic) -----	5,061,008.82	5,171,478.67
Insurance Premiums (Retaliatory) -----	1,857,755.24	3,778,983.44
Bingo Tax -----	818,111.92	811,427.88
Transient Guest Tax -----	3,372,144.04	2,865,960.34
Musical and Dramatical Compositions Tax -----	6,856.31	6,255.11
Other Gross Receipts Taxes -----	0.00	0.00
Total Gross Receipts Taxes -----	52,040,917.69	49,697,664.66
Payroll Taxes:		
Employment Security Contributions -----	175,648,020.20	132,197,942.88
TOTAL TAXES -----	2,222,373,818.17	1,896,763,050.73
AGENCY EARNINGS		
Service Charges:		
Charges for Inspections, Supervisions, Examinations and Audits -----	11,720,966.12	10,057,477.20
Charges for Technical and Skilled Services Other than Inspectional -----	16,322,464.11	14,569,770.63
Charges for Services in Connection with Corporation Insurance and Other Organizations -----	1,216,162.53	1,101,212.02
Charges for Clerical Services, Issuance of Certificates and Copies in Agency Offices -----	3,817,249.30	2,827,689.28
Charges for Education and Libraries -----	84,218,204.15	72,789,115.83
Charges for Care and Hospitalization of Persons -----	76,608,105.97	72,760,785.71
Charges for Admissions -----	1,853,726.22	1,682,202.17
Coitol Area and KANS-A-N Telephone System Charges -----	8,250,713.25	7,370,482.37
Other Service Charges		
*Collection Assistance Fee -----	90,102.05	---
*Bond Registration Fees and Commissions -----	41,256.67	---
Other Miscellaneous Services Charges -----	16,672,669.81	15,962,719.73
Total Service Charges -----	220,811,620.18	199,121,454.94

* New revenue classification for fiscal year 1984.

SCHEDULE "C-1"--Continued

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

	1984	1983
OPERATING REVENUE (Continued)		
AGENCY EARNINGS (Concluded)		
Licenses, Permits and Registrations:		
Occupational Licenses, Permits and Registrations (Business)		
To Render Personal Services -----	\$ 3,062,642.14	\$ 2,644,452.38
To Engage in Business -----	5,994,952.43	5,727,250.22
Motor Carrier Businesses -----	3,923,127.00	3,685,761.00
Special Vehicle Permits -----	322,806.25	334,372.15
Operate Vehicle Inspection Station (Permits) -----	23,265.75	31,980.00
Bingo License Application and Registration Fees -----	18,225.00	20,300.00
Other Occupational Licenses, Permits and Registrations (Business) --	574,808.67	627,481.00
Nonoccupational Licenses, Permits and Registrations (Nonbusiness)		
To Hunt, Fish or Trap -----	7,248,574.75	7,535,827.00
To Operate Motor Vehicle -----	4,406,112.83	4,092,918.29
Motor Vehicle Inspection Certificates -----	132,680.00	189,684.50
*Fish Hatchery Fees -----	884,206.00	---
Other Nonoccupational Licenses, Permits & Registrations (Nonbusiness)	1,213,300.11	1,035,671.57
Total Licenses, Permits and Registrations -----	27,804,700.93	25,925,698.11
Sale of Commodities:		
Manufactured Products (Including Printing) -----	9,271,057.85	9,300,713.70
State Printed Matter and Publications -----	2,053,378.23	2,051,511.76
Farm, Garden and Orchard Crops, Dairy Products, Processed or Produced --	2,385,423.77	1,751,189.12
Livestock and Poultry -----	2,941,862.25	3,012,463.59
Salvage, Scrap, Obsolete and Condemned Material -----	128,471.81	156,986.55
Usable Condemned Equipment -----	1,109,520.56	1,118,915.63
Sales of Meals and Processed Foods -----	6,886,433.29	6,646,814.89
Other Sundry Articles and Commodities -----	5,206,260.06	4,931,827.73
Total Sales of Commodities -----	29,982,407.82	28,970,422.97
Grain Marketing Assessments:		
Corn Marketing Assessment -----	222,805.92	270,211.47
Grain Sorghum Marketing Assessment -----	326,673.29	450,942.54
Soybean Marketing Assessment -----	276,869.85	448,724.64
Total Grain Marketing Assessments -----	826,349.06	1,169,878.65
Inter-Departmental Sales Through College and University Clearing Accounts --	34,332,431.03	32,591,899.66
TOTAL AGENCY EARNINGS -----	313,757,509.02	287,779,354.33
REVENUE FROM THE USE OF MONEY AND PROPERTY		
Investment Income-Kansas Public Employees Retirement System:		
Interest and Dividends from KPERs Investment -----	164,109,231.17	160,167,136.43
Amortization of KPERs Bond Premiums -----	<535,519.94>	<487,878.35>
Amortization of KPERs Bond Discounts -----	5,348,474.67	3,790,097.66
Gain or Loss on KPERs Investments Sold -----	13,388,937.28	58,199,072.28
Amortization of KPERs Deferred Gain on Bonds -----	0.00	0.00
Amortization of KPERs Deferred Loss on Bonds -----	0.00	0.00
Total Investment Income - Kansas Public Employees Retirement System -----	182,311,123.18	221,668,428.02
Investment Income - Other State Agencies:		
Interest on State Treasury Deposits -----	47,101,419.47	49,206,530.41
Interest on State Treasury Investments -----	7,451,578.58	5,872,026.08
Interest on State Agency Investments -----	27,007,240.51	29,082,369.42
Gain or Loss on Investments Sold -----	29,804.72	<786,661.23>
Other Interest, Dividends, Premiums and Discounts -----	720,219.82	631,782.13
Total Investment Income - Other State Agencies -----	82,310,263.10	84,006,046.81
Rents and Royalties:		
Unimproved Land -----	215,652.53	211,217.33
Real Estate and Buildings -----	150,159.54	199,355.39
Halls and Rooms in State Buildings -----	28,323,522.75	26,151,976.30
Oil, Gas, Mineral and Sand Royalties -----	1,363,552.27	1,417,417.13
Sale of Rights to Manuscripts -----	0.00	0.00
Sale of Permission to Quote Copyrighted Material -----	962.87	114.65
Other Rents and Royalties -----	3,064,321.34	2,602,501.62
Total Rents and Royalties -----	33,118,171.30	30,582,582.42
TOTAL REVENUE FROM THE USE OF MONEY AND PROPERTY -----	297,739,557.58	336,257,057.25

* New revenue classification for fiscal year 1984.

SCHEDULE "C-I"--Continued

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

	1984	1983
OPERATING REVENUE (Continued)		
GIFTS, DONATIONS AND GRANTS		
Federal Grants:		
Highways and Bridges -----	\$ 153,224,203.95	\$ 114,984,523.67
Public Health -----	31,635,460.44	29,163,143.82
Assistance and Relief -----	239,239,391.12	258,267,997.79
Employment Security Administration -----	24,115,000.00	24,235,000.00
Education and Research -----	137,371,159.60	130,265,778.36
Federal Revenue Sharing -----	0.00	451,671.00
Other Federal Grants -----	55,542,121.30	93,989,870.67
Total Federal Grants -----	641,127,336.41	651,357,985.31
All Other Grants, Gifts, Donations and Contributions -----	30,117,413.61	22,623,827.33
TOTAL GIFTS, DONATIONS AND GRANTS -----	671,244,750.02	673,981,812.64
OTHER OPERATING REVENUE		
Workmens' Compensation Fund Assessments -----	7,311,025.79	3,298,784.56
Workmens' Compensation Fund - Non-Dependent Deaths -----	262,050.00	72,000.00
Workers' Compensation Division Assessments -----	1,238,510.99	1,656,232.30
Health Care Premium Surcharge -----	5,844,751.82	90,569.80
Health Care Provider Insurance Availability Plan Profits -----	0.00	0.00
Court Reporters' Retirement Fees -----	130.50	9,488.86
Crime Victim Reparations Deductions from Docket Fees -----	259,898.39	219,010.09
District Court Clerk's Fees -----	7,996,390.51	7,629,048.85
Law Enforcement Training Center Deductions from Docket Fees -----	772,241.21	635,096.39
Fines, Penalties, Forfeitures - District Courts -----	7,707,071.23	6,761,446.43
Investment Income on District Court Accounts -----	327,867.95	237,002.45
Alcohol and Drug Safety Action Program Assessments -----	6,443.37	223,410.25
Other Fines, Penalties and Forfeitures -----	660,733.25	993,770.88
Unclaimed Property Receipts -----	1,427,994.75	753,369.82
Other Operating Revenue		
*Outlawed Warrants -----	693,488.88	---
*Bad Debts Recovered -----	47,447.78	---
Other Miscellaneous Revenue -----	1,248,592.04	1,332,461.51
TOTAL OTHER OPERATING REVENUE -----	35,804,638.46	23,911,692.19
GROSS OPERATING REVENUE -----	3,540,920,273.25	3,218,692,967.14
NON-OPERATING REVENUE		
BORROWINGS:		
Revenue Bond Proceeds -----	0.00	0.00
Accrued Interest on Revenue Bonds Issued -----	0.00	0.00
Other Borrowings -----	40,264.24(a)	11,336,812.76
TOTAL BORROWINGS -----	40,264.24	11,336,812.76
RECEIPTS FROM THE CONVERSION OF ASSETS:		
Kansas Public Employees Retirement System:		
KPERs Receivables -----	<36,571,167.65>	<3,867,936.49>
Sale of KPERs Securities (Cost) -----	17,963,419,191.04	14,692,240,825.83
Sale of Bonds by KPERs (Face) -----	1,622,295,625.63	1,374,231,958.66
Small Business Administration Loan Redemptions by KPERs -----	1,483,466.43	1,217,393.29
Mortgages Sold or Matured by KPERs -----	11,212,462.61	3,812,860.16
KPERs Investment Clearing -----	<19,561,839,578.06>	<16,067,635,101.45>
Total Kansas Public Employees Retirement System -----	0.00	0.00
Other State Agencies:		
Sale of Land and Buildings -----	2,595,758.15	300,131.72
Insurance Reimbursements -----	395,651.44	447,277.66
Investments (Book Value) -----	36,589,055.44	59,143,137.28
Other Asset Conversions -----	55,408.10	23,770.00
Total Other State Agencies -----	39,635,873.13	59,914,316.66
TOTAL RECEIPTS FROM THE CONVERSION OF ASSETS -----	39,635,873.13	59,914,316.66
REIMBURSEMENTS AND REFUNDS:		
Recovery of Current Fiscal Year Expenditures -----	23,829,551.99	25,450,040.42
Recovery of TIAA-CREF Remittances -----	51,591.68	39,709.34
AFDC Child Support Collections -----	9,243,136.59	8,346,839.54
Non-AFDC Child Support Collections -----	38,818.07	5,792.25
General Medical Recoveries -----	939,540.53	1,243,656.62
Medical Audit Recoveries -----	21,893.72	105,375.60
Refunds of Advances		
*Refunds of Advances for Petty Cash Funds -----	311.00	---
*Refunds of Advances for Imprest Funds -----	3,000.00	---
*Refunds of Advances for Independent Parcel Delivery Service -----	0.00	---
Other Refunds of Advances -----	87,410,769.34	70,356,799.27
Accrued Interest on Investments Purchased -----	5,940.93	22,241.15
Reimbursements and Refunds (Other than Sales) from Other State Agencies -----	30,503,031.84	28,405,906.90
Recovery of Accrued Interest Purchased on KPERs Investments -----	<18,749,511.34>	<21,457,047.20>
Other Reimbursements and Refunds -----	1,697,129.79	1,450,966.56
TOTAL REIMBURSEMENTS AND REFUNDS -----	134,995,204.14	113,970,280.45

* New revenue classification for fiscal year 1984.

(a) Represents an advance transfer for payment of a federally financed building construction contract in accordance with K.S.A. 75-3730(a).

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

	1984	1983
NON-OPERATING REVENUE (Concluded)		
PENSION ASSESSMENTS AND C.A.S.D.H.I. -----	\$ 329,944,166.11	\$ 298,609,993.14
TRUSTS -----	228,103,160.71	212,059,067.85
TRANSFERS:		
Revenue Transfers -----	237,347,407.62	188,658,046.25
Payroll Consolidating Transfers In -----	324,095,229.72	274,629,974.25
Payroll Transfers -----	433,518,803.34	788,252,032.19
TOTAL TRANSFERS -----	994,961,440.68	1,251,540,052.69
SUSPENSE -----	14,267,217.21	11,501,199.54
OTHER NON-REVENUE RECEIPTS		
Recovery of Prior Fiscal Year Expenditures -----	1,842,008.43	2,473,523.78
Other Non-revenue Receipts -----	14,751,817.29	14,075,219.74
TOTAL OTHER NON-REVENUE RECEIPTS -----	16,593,825.72	16,548,743.52
GROSS NON-OPERATING REVENUE -----	1,758,541,151.94	1,975,480,466.61
TOTAL GROSS REVENUE -----	\$5,299,461,425.19	\$5,194,173,433.75

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1984	1983
OPERATING EXPENDITURES		
SALARIES AND WAGES		
Classified Employees -----	\$ 417,653,585.66	\$ 408,406,470.11
Unclassified Employees -----	253,568,379.23	245,424,410.86
Student and Working Employees -----	31,704,408.07	30,535,241.19
Patient Employees -----	434,772.17	20,915.46
Special Payments:		
Foster Grandparents and Senior Companions Pay -----	110,227.50	227,372.18
Kansas National Guard Service Pay -----	28,518.07	58,065.50
Kansas National Guard Military Allowances -----	0.00	614.59
Legislators' Compensation and Allowances -----	1,474,871.60(a)	852,762.00
Pensions and Retirement Salaries and Wages:		
Classified Pensions and Retirement and Salaries and Wages -----	2,051.61	5,177.27
Unclassified Pensions and Retirement Salaries and Wages -----	38,081.81	52,357.04
Other Employee Compensation:		
Work Improvement Suggestion Awards -----	50.00	1,220.71
Salary Advance -----	163.84	<256.14>
State Pension Fund Contributions:		
Public Employees Retirement System Contributions -----	17,937,722.27	18,514,010.41
Teachers Retirement Contributions KERS -----	46,070.49	53,910.21
Educational Institutions Employees Retirement System Contributions -----	7,970,110.63	7,591,998.46
Educational Institutions Public Employees Retirement System Contributions (Prior Service Credits) -----	1,112,765.16	1,455,665.48
Educational Institutions TIAA-CREF Employees Group Life and Disability Insurance Contributions -----	950,195.14	907,476.79
Judges Retirement Fund Contributions -----	754,605.14	730,187.19
Correctional Officers Retirement Contributions -----	1,504,630.18	630,523.22
Police and Firemen's Retirement System Contributions - Highway Patrol -----	1,687,084.04	1,654,634.51
Police and Firemen's Retirement System Contributions - KBI -----	224,764.31	215,482.70
Other Employer Payroll Contributions:		
Federal O.A.S.D.H.I. Contributions -----	44,037,828.24	41,342,057.34
Federal Employees Group Health and Life Insurance -----	520,363.33	443,289.11
Federal Employees Civil Service Retirement Contributions -----	913,017.61	881,266.62
Group Health and Hospitalization Insurance -----	33,822,259.68	26,982,404.42
State Workers' Compensation Contributions -----	2,786,903.80	2,715,059.85
State Unemployment Compensation Tax -----	4,586,217.57	2,551,466.07
TOTAL SALARIES AND WAGES -----	823,869,647.17	792,251,783.15
CONTRACTUAL SERVICES		
Communications:		
Postage -----	7,859,745.43	7,336,298.93
Telephone Service, Local Vendor -----	8,127,253.22	7,949,886.54
Telephone, Long Distance (Non-KANS-A-N) and Telegram, Paid to Vendor -----	291,858.47	310,283.77
Private Line Voice/Data Transmission/Communication Equipment and Services (Commercial Vendors) -----	6,519,720.45	5,785,522.83
Intergovernmental Voice/Data Service, Local, Paid to State Agencies -----	3,199,672.19	3,182,120.83
Intergovernmental Postage Payments -----	3,158,845.87	2,924,532.91
Intergovernmental Telephone & Telegraph, Commercial Long Distance-State -----	94,823.08	82,533.02
Intergovernmental Telephone & Telegraph, (KANS-A-N), State -----	7,117,180.46	6,282,435.23
Other Communication -----	211,529.83	210,553.78
Freight and Express:		
Freight -----	293,322.49	290,491.56
Moving of Agency Offices -----	175,641.63	70,567.47
Employees' Personal Effects, In-State -----	67,599.11	59,692.67
Employees' Personal Effects, Out-of-State -----	80,665.06	125,317.48
Package Delivery Service -----	499,181.75	499,835.09
Other Freight and Express -----	23,071.01	20,394.22
Printing and Advertising:		
Printing and Binding (Payments to State Facilities Only) -----	5,718,876.90	5,493,933.92
Duplicating, Blue-Printing and Reproducing -----	2,280,346.47	2,314,938.74
Advertising (Classified and Legal) -----	959,115.01	720,861.45
Other Vendor Printing and Binding -----	960,710.60	836,597.63
Rent:		
Rent of Reprographic Equipment -----	1,828,722.98	2,002,195.88
Rent of Space in Buildings -----	7,131,510.85	6,390,544.79
Rent of Equipment -----	668,981.88	762,503.35
Rent of Land -----	236,659.27	218,760.89
Rental of Computer Systems Equipment -----	3,291,298.07	2,505,033.14
Rental of Information Processing Equipment -----	1,723,854.75	1,331,260.90
Rental of Computer or Information Processing Software -----	967,984.80	1,111,550.33
Intergovernmental Rent of Space in Buildings -----	7,520,881.68	5,464,300.79
Other Rent -----	506,898.14	561,404.80
Repairing and Servicing:		
Passenger Cars -----	673,684.06	641,236.39
Other Self-Propelled Equipment -----	856,267.26	784,854.45
Machinery & Equipment (Except Self-Propelled) & Furniture & Fixtures -----	5,033,062.50	4,864,632.19
Buildings and Grounds -----	8,064,506.37	7,400,866.95
Highways and Bridges -----	5,415,456.71	2,191,239.91
Repairing and Servicing Computer Systems Equipment -----	2,291,194.60	1,653,643.79
Information Processing, Microcomputer Systems and Data Communications Equipment -----	2,137,699.39	2,314,994.33
Computer Systems and Information Processing Equipment Software -----	269,361.51	120,809.45
Repairing and Servicing Not Otherwise Classified -----	353,362.01	396,188.71

(a) Legislators' Compensation and Allowances expenditures for fiscal year 1984 include Legislative Allowance expenditures previously classified under the Other Contractual Services category in fiscal year 1983.

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1984	1983
OPERATING EXPENDITURES (Continued)		
CONTRACTUAL SERVICES (Concluded)		
Travel and Subsistence:		
Private Car Mileage -----	4,239,566.41	4,214,891.41
Hire of Passenger Cars, Airplanes and Buses -----	424,519.33	362,649.00
State Car Expense -----	680,423.27	671,815.82
Motor Pool Vehicle Rental Charges -----	3,377,094.42	3,386,578.29
Subsistence and Meals - IRS Reportable -----	1,079,102.09	980,159.95
Railroad, Airplane and Bus Fares (Including Pullman) -----	1,853,841.93	1,651,242.71
Subsistence (Including Lodging) -----	5,979,588.50	5,878,374.83
Non-Subsistence Items -----	1,010,661.97	736,383.58
Fees-Other Services:		
Recruitment Expenses (Out-of-State Applicants) -----	334,041.10	216,820.37
Honorariums -----	641,242.84	616,492.11
Data Processing Services -----	21,845,087.10	19,161,691.09
Recording Fees, Servicing Fees and Court Costs -----	118,185.49	218,684.63
Laboratory Fees -----	631,115.03	667,419.95
Tuition for Employees and Students -----	314,998.75	273,217.28
Boarding Home Payments (Care of Wards) -----	0.00	0.00
Maintenance and Tuition for Rehabilitation Clients -----	4,244,398.69	3,346,654.02
Other Fees -----	12,174,926.90	12,407,067.36
Fees-Professional Services:		
Architects and Engineers -----	5,252,246.85	5,903,307.27
Attorneys and Lawyers -----	5,139,019.90	4,572,748.31
Physicians and Medical Associations -----	1,242,495.49	2,415,680.83
Hospitals and Nursing Homes -----	1,871,575.03	1,721,823.96
Advertising Agencies -----	246,090.69	75,262.05
Veterinarians -----	394,041.88	379,251.94
Lecturers, Speakers and Entertainers -----	773,687.77	728,096.28
Accountants and Auditors -----	824,195.59	762,601.72
Other Professional Fees -----	19,452,802.04	17,852,301.61
Utilities:		
Electricity -----	24,975,636.96	19,799,943.25
Natural Gas -----	13,828,873.24	13,322,003.94
Steam -----	783,416.68	896,302.21
Water -----	1,521,609.54	1,276,534.12
Sewage Charges -----	862,486.19	749,667.20
Solid Waste Charges -----	299,949.81	288,482.17
Other Utilities -----	1,053.70	8,835.55
Other Contractual Services:		
Dues, Memberships and Subscriptions -----	4,065,371.93	3,760,668.49
Laundry, Dry Cleaning and Towel Service -----	593,811.47	632,557.08
Ward and Prisoner Incentive Earnings -----	442,601.45	427,560.52
Recreation and Entertainment -----	2,621,834.20	2,459,678.26
Rewards, Premiums, Bounties and Employee Awards (Non-Cash) -----	123,146.00	110,289.13
Surety Bond and Insurance Premiums -----	7,498,568.64	6,357,063.84
Official Hospitality -----	168,268.15	100,433.07
Legislative Allowances -----	0.00(a)	592,890.50
Other Contractual Services -----	10,083,235.14	9,330,952.09
TOTAL CONTRACTUAL SERVICES -----	258,625,358.02	234,527,896.90
COMMODITIES		
Clothing -----	1,549,480.65	1,542,382.56
Feed and Forage -----	2,123,399.95	1,448,104.81
Food for Human Consumption -----	12,476,473.39	11,438,468.41
Fuel (Other Than for Motor Vehicles)		
Fuel Oil, Diesel and Kerosene -----	430,675.38	203,245.37
Liquid Propane Gas and Butane -----	178,475.21	162,857.91
Other Fuel -----	319.83	339.60
Maintenance and Construction Materials, Supplies and Parts:		
Materials and Supplies for Buildings -----	5,209,932.10	4,357,166.42
Highway and Bridge Materials and Supplies -----	15,044,208.57	14,034,302.47
Computer System Parts Replacement and Repair -----	187,474.60	119,022.84
Other Equipment Parts, Materials and Supplies -----	3,647,927.81	3,341,506.13
Motor Vehicle Parts, Supplies and Accessories:		
Gasoline -----	5,919,690.71	6,409,828.58
Diesel Fuel -----	1,494,207.35	1,415,380.77
Gasohol -----	7,833.63	25,860.15
Liquefied Petroleum, Butane, Natural Gas -----	105,358.67	108,308.33
Aircraft Fuel -----	254,647.56	240,242.36
Motor Oil -----	167,589.25	194,718.48
Other Parts, Supplies, and Accessories -----	3,397,579.80	2,892,535.06
Professional and Scientific Supplies and Materials:		
Drugs and Pharmaceuticals -----	7,021,713.49	6,432,686.70
Other Professional Scientific Supplies and Materials -----	21,994,085.39	21,245,084.15
Stationery and Office Supplies:		
Stationery and Office Supplies -----	6,779,302.94	6,708,089.62
Data Processing Supplies -----	2,031,163.93	1,742,887.77
Research Supplies and Materials -----	1,449,065.71	1,269,213.33
Other Supplies, Materials and Parts:		
Agricultural Supplies(Other Than Feed and Forage)Material and Parts -----	1,694,831.93	1,458,314.78
Household, Laundry and Kitchen Supplies and Materials -----	4,847,822.19	4,763,798.10

(a) Legislative Allowance expenditures for fiscal year 1984 are included under the Salaries and Wages category.

SCHEDULE "C-II"--Continued

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1984	1983
OPERATING EXPENDITURES (Continued)		
COMMODITIES (Concluded)		
Other Supplies, Materials and Parts (Concluded)		
Power Plant Supplies -----	\$ 675,768.14	\$ 654,430.40
Recreation Supplies and Materials -----	220,463.36	198,651.53
Small Tools -----	433,886.35	397,260.17
Motor Vehicle License Tags, Etc. (For Resale) -----	1,230,511.58	643,575.19
Supplies Used in Manufacturing and Printing (For Resale) -----	6,144,739.43	5,355,459.60
Commodities Purchased For Resale To Using Departments -----	2,460,146.44	2,189,458.77
Other Supplies, Materials and Parts -----	784,046.67	810,492.53
TOTAL COMMODITIES -----	109,922,822.01	101,803,672.89
CAPITAL OUTLAY		
Equipment, Machinery, Furniture and Fixtures:		
Agricultural Equipment and Machinery -----	724,922.88	645,541.55
Household, Laundry and Kitchen Equipment and Furniture -----	1,369,551.07	893,338.98
Office Furniture, Fixtures and Equipment -----	3,457,916.81	3,415,751.46
Professional and Scientific Equipment -----	9,443,671.29	5,642,917.52
Passenger Cars -----	3,309,308.33	3,314,509.05
Trucks and Other Self-Propelled Equipment -----	9,867,252.80	5,965,715.63
Road and Highway Machinery and Equipment -----	592,163.48	1,086,757.63
Shop and Plant Maintenance Equipment -----	856,458.62	717,624.12
Other Equipment, Machinery, Furniture and Fixtures -----	809,001.86	1,196,814.85
Livestock -----	1,292,139.08	1,652,259.80
Books and Library Material -----	4,192,995.75	3,421,546.20
Reprographic Equipment -----	532,740.20	508,694.35
Computer Systems:		
Microcomputer Systems and Support Equipment -----	3,574,553.68	1,334,201.00
Computer Systems Equipment -----	4,397,260.26	3,956,596.64
Information Processing Equipment -----	1,669,669.38	1,027,893.99
Data Processing Support Equipment -----	0.00	1,431.11
Computer Systems, Information Processing/Microcomputer Systems Software -----	784,635.89	367,874.94
Buildings and Improvements -----	25,690,560.26	31,059,210.46
Land and Interest in Land:		
Land and Interest in Land -----	9,597,142.03	8,144,377.21
Assessments for Improvements -----	1,589.71	109,000.46
Land Nonstructural Improvements -----	1,531,331.93	1,942,026.76
Highways and Bridges -----	161,940,533.84	124,966,000.30
Telecommunications/Data Facilities (State-Owned)		
Telecommunications Termination Equipment -----	53,832.55	1,876.03
Telecommunications Switching Equipment -----	60,424.81	17,289.00
Telecommunications Transmission Equipment -----	19,292.28	670.56
Radio (Portable) Equipment -----	259,148.43	544.95
Radio (Fixed) Equipment -----	128,653.90	338.57
Data Communications Equipment -----	76,611.96	32,920.14
Equipment Purchases for Non-State Use:		
Equipment Purchases for "AID" Contracts -----	13,143.52	1,418.43
Equipment Purchases for Rehabilitation Clients -----	146,415.30	69,047.21
Other Capital Outlay:		
Capital Outlay Items Purchased for Resale to Using Departments -----	1,033,414.45	235,651.38
TOTAL CAPITAL OUTLAY -----	247,426,336.35	201,729,840.28
GRANTS, CLAIMS AND SHARED REVENUE		
Federal Aid Payments:		
Federal Aid to Counties, Cities, Districts, Public Schools, and Other		
Local Units -----	91,070,682.51	73,599,040.11
Federal Aid to Qualified Non-State Organizations -----	39,629,948.01	42,669,355.23
Federal Aid to Other State Agencies -----	26,565,085.70	25,667,816.74
State Aid Payments:		
State Aid to Counties, Cities, Districts, Public Schools, and Other		
Local Units -----	632,114,660.84	581,891,483.40
Shared Revenue -----	121,634,897.57	69,249,325.72
School District Employees Retirement Contributions -----	37,523,542.29	35,877,618.80
Local City-County Sales and Compensating Use Tax -----	117,581,842.72	60,146,375.56
State Aid to Qualified Non-State Organizations -----	7,580,326.30	7,540,431.01
State Aid to Other State Agencies -----	257,536.49	147,883.23
Local City-County Transient Guest Tax Payments -----	3,251,665.16	2,533,279.92
Claims:		
Death Claims -----	13,470.96	13,750.96
Personal Injury Claims -----	11,485.52	34,573.29
Property Damage or Loss Claims -----	211,028.21	228,446.71
Workmen's Compensation Claims -----	12,154,612.92	7,575,057.25
Medical Malpractice Claims -----	5,797,062.43	4,530,720.32
Civil Rights Conciliation Claims -----	0.00	0.00
Other Claims -----	3,635,291.09	2,240,276.48
Employment Security Benefits -----	149,944,559.26	284,904,091.81
Retirement Annuities and Payments:		
Public Employees Retirement System Benefits-State Employees -----	17,798,867.50	15,600,266.87
Public Employees Retirement System Benefits-Non State Employees -----	10,397,293.46	9,266,928.71
Public Employees Retirement System School Retirement Benefits -----	9,221,116.77	9,676,553.37
Highway Patrol and KBI Retirement Benefits -----	5,453,687.48	5,091,102.33
Public Employees Retirement System-Police and Firemen Retirement		
Benefits-State Employees -----	1,516,540.33	1,333,106.92
Public Employees Retirement System-Police and Firemen Retirement		
Benefits-Non-State Employees -----	2,770,672.15	2,319,117.26

SCHEDULE "C-II"-Continued

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1984	1983
OPERATING EXPENDITURES (Concluded)		
GRANTS, CLAIMS AND SHARED REVENUE (Concluded)		
Retirement Annuities and Payments (Concluded)		
Public Employees Retirement System-Teacher Retirement Benefits-		
State Employees	\$ 254,471.18	\$ 223,843.53
Public Employees Retirement System-Teacher Retirement Benefits-Non-		
State Employees	30,182,982.13	27,058,342.68
Public Employees Retirement System Judges and Court Reporters Benefits --	717,496.72	708,030.03
State Special Grants:		
Direct State Welfare Assistance -----	197,980,675.38	202,771,587.63
Direct Federal Welfare Assistance -----	169,374,475.38	176,543,810.97
Hospital Residencies and Internships -----	1,050,426.60	1,231,050.00
Tuition Grants -----	3,960,626.00	3,957,297.00
Homestead Property Tax Relief Payments -----	8,397,059.63	7,016,502.37
Nutrition and Health Grants -----	7,076,325.21	5,953,379.57
Other State Special Grants -----	252,000.00	2,000.00
Scholarship Grants:		
Scholarships, Fellowships and Grants to Students (Taxable) -----	25,347.75	23,030.54
Trainee's Stipends-Sponsored Instructional Grants -----	1,558,102.90	1,345,958.66
Trainee's Travel Allowances-Sponsored Instructional Grants -----	10,311.99	8,047.32
Trainee's Enrollment Fees-Sponsored Instructional Grants -----	251,972.16	290,054.87
Trainee's Room and Board-Sponsored Instructional Grants -----	20,209.84	68,626.82
Scholarships, Fellowships and Grants to Students (Non-Taxable) -----	20,981,396.79	18,440,185.88
*Off-Campus Work Study -----	50,434.66	---
Training, Travel and Subsistence Allowances-Federal:		
Employment Security Benefits -----	114,720.18	108,917.00
WIN Payments for Client Related Activities -----	113,919.80	124,025.21
Other Grants, Claims and Shared Revenue:		
Losses from Monetary Transactions -----	423.41	449.51
Agricultural Conservation Program Payments -----	1,181,134.46	115,478.28
Other Grants, Claims and Shared Revenue -----	4,464,471.62	1,113,506.49
TOTAL GRANTS, CLAIMS AND SHARED REVENUE -----	1,744,154,859.46	1,689,240,726.36
DEBT SERVICE		
Interest and Service Charges on Institutional or Departmental Debt -----	16,850,933.40	16,928,724.77
GROSS OPERATING EXPENDITURES -----	1,200,849,956.41	3,036,482,644.35
NON-OPERATING EXPENDITURES		
DEBT SERVICE		
Repayment of Principal on Institutional or Departmental Debt -----	13,856,359.76	12,161,293.30
NON-EXPENSE ITEMS		
Investments-Kansas Public Employees Retirement System:		
Securities Purchased by KPERS -----	18,200,090,307.23	14,853,596,566.89
KPERS Accumulated Depreciation -----	<637,158.92>	0.00
Bonds Purchased (Face) by KPERS -----	1,560,660,633.42	1,443,063,396.78
Premium on Bonds - KPERS -----	<12,493,905.07>	18,654,045.39
Discount on Bonds - KPERS -----	30,390,849.51	<62,090,746.00>
Deferred Gain on Bond Swaps - KPERS -----	0.00	860,273.09
Deferred Loss on Bond Swaps - KPERS -----	0.00	<7,209,020.79>
Small Business Administration Loan Purchases by KPERS -----	0.00	0.00
Mortgage Purchases by KPERS -----	16,898,044.50	42,541,795.20
Accrued Interest Purchased on KPERS Investments -----	163,745.37	124,891.87
KPERS Payables -----	<7,414,318.57>	47,530,777.10
KPERS Deferred Premiums on Written Call and Put Options -----	111,958.55	<111,958.55>
KPERS Investment Clearing -----	<19,787,770,156.02>	<16,336,960,020.98>
Total Investments-Kansas Public Employees Retirement System -----	0.00	0.00
Investments-Other State Agencies:		
Principal and Premiums -----	36,214,892.82	56,788,779.39
Accrued Interest Purchased -----	7,338.87	22,560.06
Total Investments-Other State Agencies -----	36,222,231.69	56,811,339.45
Refunds:		
Reimbursements -----	190,221,756.69	171,825,611.83
Food Sales Tax Refunds -----	1,335,808.27	1,278,851.88
Interest Income on Unclaimed Property Refunds -----	3,487.42	5,769.33
Dividend Income on Unclaimed Property Refunds -----	4,360.53	4,633.01
Royalty Income on Unclaimed Property Refunds -----	5,422.55	808.89
Return of Retirement Contributions -----	13,971,764.45	12,949,611.13
Interest Payments on Retirement Contributions -----	2,780,406.53	2,439,459.32
Return of School Savings Contributions -----	3,434.98	4,830.39
Return of Pension Savings to School Annuitants -----	518,235.41	547,437.98
Return of Unexpended Federal Grants to Federal Agencies -----	399,723.10	2,242,567.24
Return of Federal Advances for Right-of-Way -----	0.00	272,186.57
Total Refunds -----	209,244,399.93	191,571,767.57
Transfers:		
Transfers by Disbursement (Inter/Intra Agency) -----	66,618,337.34	38,110,055.12
Payroll Consolidating Transfers Out -----	21,958,165.52	0.00
Advance Earned Income Credit -----	626.24	0.00
Transfers to Trustee for Deceased Bonds -----	1,837,318.75	4,307,116.90
Transfers from Payroll Clearing Fund -----	183,861,979.95	314,236,363.60
Demand Transfers of Revenue -----	139,685,493.78	109,440,491.56
Total Transfers -----	413,961,921.58	466,094,027.18

* New expenditure classification for fiscal year 1984.

	1984	1983
NON-OPERATING EXPENDITURES (Concluded)		
NON-EXPENSE ITEMS (Concluded)		
Advances and Other Non-Expense Items:		
Advances -----	\$ <65,407,897.50>	\$ 9,783,768.62
Investment Advances-Kansas Public Employees Retirement System -----	309,790,265.06	333,330,461.18
*Advances for Petty Cash Funds -----	862.82	---
*Advances for Imprest Funds -----	21,000.00	---
*Advances for Independent Parcel Delivery Service -----	4,391.00	---
National Direct Student Loans -----	5,774,969.00	4,777,767.00
Health Professions Student Loans -----	559,078.00	528,430.00
Rural Medical Forgivable Loans -----	427,691.00	447,226.00
Other Student Loans -----	0.00	0.00
Kansas Fiscal Agency Disbursements -----	227,855,652.18	205,747,499.69
Remittance of TIAA-CREF Premiums -----	23,420,408.90	21,972,346.82
Remittance of Health Insurance Premiums -----	53,679,756.51	43,838,321.35
Taxes Remitted -----	418,491,697.24	386,381,724.74
Depreciation Expense on KPERS Building Investments -----	637,156.92	0.00
Warrants Issued from Payroll Clearing Fund -----	262,846,474.41	473,341,827.34
Other Non-Expense Items -----	18,618,129.93	16,525,052.41
Total Advances and Other Non-Expense Items -----	1,256,719,637.47	1,496,674,425.15
GROSS NON-OPERATING EXPENDITURES -----	1,930,004,550.43	2,223,312,852.65
GROSS EXPENDITURES -----	\$5,130,844,506.84	\$5,259,795,497.00

*New expenditure classification for fiscal year 1984.



SECTION II

GENERAL FUND

CONTENTS

	Page
Comparative Balance Sheet--Exhibit "A" -----	19
Comparison of Resources Available for Appropriation--Schedule "A-I" -----	20
Analysis of Change in Unencumbered Cash Balance--Exhibit "B" -----	21
Comparative Statement of Revenue and Expenditures--Exhibit "C" -----	22
Comparative Statement of Operating and Non-Operating Revenue--Schedule "C-I" -----	23
Comparative Statement of Operating and Non-Operating Expenditures--Schedule "C-II" -----	26
Analysis of Transfers--Schedule "C-III" -----	30

General Fund

All revenues coming into the state treasury not specifically authorized by the constitution or by statute to be placed in a separate fund, and not given or paid over to the State Treasurer in trust for a particular purpose shall constitute the General Fund of the state. All legislative appropriations which do not designate a specific fund from which they are to be paid shall be considered to be proper charges against the General Fund of the state.

GENERAL FUND
Comparative Balance Sheet
June 30

	1984	1983
<u>RECOGNIZED ASSETS</u>		
Equity in State Treasurer's Common Cash Fund -----	\$131,226,169.96	\$ 71,486,648.78
Cash in Agencies Imprest Funds -----	323,960.00	309,960.00
<u>TOTAL RECOGNIZED ASSETS -----</u>	<u>\$131,550,129.96</u>	<u>\$ 71,796,608.78</u>
<u>LIABILITIES, OTHER OBLIGATIONS AND AVAILABLE BALANCES</u>		
<u>LIABILITIES</u>		
Unredeemed Warrants -----	\$ 19,955,491.50	\$ 8,612,056.55
<u>OTHER OBLIGATIONS</u>		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1984 -----	14,939,368.75	---
Fiscal Year Ending June 30, 1983 -----	504,155.17	11,230,459.17
Fiscal Year Ending June 30, 1982 -----	127,580.20	266,885.48
Fiscal Year Ending June 30, 1981 -----	33,893.00	61,075.01
Fiscal Year Ending June 30, 1980 -----	68,399.34	171,722.28
Fiscal Year Ending June 30, 1979 -----	0.00	7,222.65
Fiscal Year Ending June 30, 1978 -----	0.00	0.00
Fiscal Year Ending June 30, 1977 -----	98.16	503.15
Fiscal Year Ending June 30, 1976 -----	0.00	0.00
Fiscal Year Ending June 30, 1975 -----	0.00	1,000.00
Fiscal Year Ending June 30, 1974 -----	929.00	929.00
Fiscal Year Ending June 30, 1973 -----	3,621.00	3,621.00
Fiscal Year Ending June 30, 1972 -----	0.00	4,500.00
Total Unliquidated Encumbrances -----	15,678,044.62	11,747,917.74
Unencumbered Balance of Appropriations Reappropriated -----	13,647,731.01	6,951,605.75
Total Other Obligations -----	29,325,775.63	18,699,523.49
<u>AVAILABLE BALANCES</u>		
Unencumbered Cash Balance Available to Finance Appropriations July 1, 1984 to June 30, 1985 -----	81,944,351.05	
Accounts and Reports and Treasurer Reconciling Adjustments to be processed in future period -----	551.78	
Unencumbered Cash Balance Available to Finance Appropriations July 1, 1983 to June 30, 1984 -----		44,175,068.74
Agencies' Imprest Funds -----	323,960.00	309,960.00
Total Available Balances -----	82,268,862.83	44,485,028.74
<u>TOTAL LIABILITIES, OTHER OBLIGATIONS AND AVAILABLE BALANCES -----</u>	<u>\$131,550,129.96</u>	<u>\$ 71,796,608.78</u>

SCHEDULE "A-I"

GENERAL FUND
Comparison of Resources Available for Appropriations
For the Fiscal Years Ending June 30

	1984	1983
Unencumbered Cash Balances Available for Appropriations at Beginning of Year -----	\$ 44,175,068.74	\$ 79,923,535.32
Add Prior Fiscal Year's Appropriations Reappropriated -----	6,951,605.75	12,469,151.81
Add Differences Between Prior Year's Encumbrances and Expenditures Charged to Those Encumbrances -----	914,913.52	1,136,203.84
Adjusted Unencumbered Cash Balance at Beginning of Year -----	\$ 52,041,588.01	\$ 93,528,890.97
Difference Between Current Year Revenue and Current Year Charges		
Current Year Revenue -----	1,546,903,666.79	1,363,605,791.22
Current Year Charges:		
Expenditures -----	1,358,822,638.56	1,296,068,323.11
Demand Transfers -----	139,685,493.78	109,440,491.56
Total Expenditures and Demand Transfers -----	1,498,508,132.34	1,405,508,814.67
Less Expenditures Chargeable to Prior Years' Encumbrances -----	10,094,328.35	10,731,266.14
Expenditures Chargeable to Current Year's Appropriations -----	1,488,413,803.99	1,394,777,548.53
Add Unliquidated Encumbrances Chargeable to Current Year's Appropriations -----	14,939,368.75	11,230,459.17
Current Year Charges Against Current Year Appropriations ----	1,503,353,172.74	1,406,008,007.70
Excess of Current Year Revenue Over Current Year Expenditures -----	43,550,494.05	
Deduct Excess of Current Year Charges Over Current Year Revenue -----		42,402,216.48
Unencumbered Cash Balance, June 30 -----	95,592,082.06	51,126,674.49
Less Unencumbered Appropriations:		
Fiscal Year Appropriations -----	1,379,454,993.51	1,357,091,883.21
Demand Transfers -----	139,685,493.78	109,440,491.56
Reappropriations of Unencumbered Balance of Preceding Fiscal Year's Legislative Appropriations -----	6,951,605.75	12,469,151.81
Subtotal -----	1,526,092,093.04	1,479,001,526.58
Add Adjustments to Preceding Fiscal Year's Reappropriations -----	<38,685.88>	14,930.94
Total Appropriations and Reappropriations (Adjusted) and Demand Transfers -----	1,526,053,407.16	1,479,016,457.52
Add Difference Between Prior Years' Encumbrances and Expenditures Charged to Those Encumbrances -----	914,913.52	1,136,203.84
Total -----	1,526,968,320.68	1,480,152,661.36
Less Charges Against Current Appropriations -----	1,503,353,172.74	1,406,008,007.70
Unencumbered Balance of Appropriations -----	23,615,147.94	74,144,653.66
Less Appropriations Lapsed by Legislative Session -----	9,967,416.93	67,193,047.91
Unencumbered Balance of Appropriations Reappropriated -----	13,647,731.01	6,951,605.75
Unencumbered Cash Balance Available to Finance Succeeding Fiscal Year Appropriations -----	\$ 81,944,351.05	\$ 44,175,068.74

EXHIBIT "B"

GENERAL FUND
 Analysis of Change in Unencumbered Cash Balance
 July 1, 1983, to June 30, 1984

AMOUNTS AVAILABLE FOR EXPENDITURES

Unencumbered Cash Balance at July 1, 1983 -----	\$ 51,126,674.49
Encumbrances Outstanding at July 1, 1983 -----	<u>11,747,917.74</u>
Subtotal -----	62,874,592.23
Revenue Fiscal Year 1984 -----	<u>1,546,903,666.79</u>

TOTAL AVAILABLE -----		\$1,609,778,259.02
-----------------------	--	--------------------

AMOUNTS EXPENDED AND ENCUMBERED

Expenditures Fiscal Year 1984 -----	1,498,508,132.34
Encumbrances Outstanding at June 30, 1984	
Firm Obligations -----	15,678,044.62
Contingent Obligations -----	<u>0.00</u>

TOTAL EXPENDED AND ENCUMBERED -----		<u>1,514,186,176.96</u>
UNENCUMBERED CASH BALANCE AT JUNE 30, 1984 -----		<u>\$ 95,592,082.06*</u>

* This amount does not take into consideration \$13,647,731.01 of reappropriated balance of appropriations at June 30, 1984. This amount does not include the agencies' imprest funds held in local bank accounts in the amount of \$323,960.00.

EXHIBIT "C"

GENERAL FUND
Comparative Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1984	1983
OPERATING REVENUE		
Taxes -----	\$1,495,492,672.09	\$1,305,443,305.39
Agency Earnings -----	11,077,903.65	8,581,696.33
Revenue From the Use of Money and Property -----	40,276,420.84	42,343,433.37
Gifts, Donations and Grants -----	0.00	66,621.71
Other Operating Revenue -----	17,783,346.90	16,307,828.44
GROSS OPERATING REVENUE -----	1,564,630,343.48	1,373,742,885.24
OPERATING EXPENDITURES		
Salaries and Wages -----	435,612,462.84	425,982,968.66
Contractual Services -----	98,147,858.70	88,544,215.58
Commodities -----	20,799,405.10	18,537,769.52
Capital Outlay -----	10,750,289.13	6,691,518.87
Grants, Claims, Shared Revenue and Debt Service -----	792,307,287.15	755,569,710.09
GROSS OPERATING EXPENDITURES -----	1,357,617,302.92	1,295,326,182.72
Excess of Operating Revenue Over Operating Expenditures -----	207,013,040.56	77,416,702.52
NON-OPERATING REVENUE		
Receipts from Conversion of Assets -----	3,995.80	0.00
Reimbursements and Refunds -----	370,166.63	478,083.06
Transfers -----	<18,130,486.95>	<10,329,800.89>
Other Non-Operating Receipts -----	29,647.83	714,623.81
GROSS NON-OPERATING REVENUE -----	<17,726,676.69>	<9,137,094.02>
NON-OPERATING EXPENDITURES		
Debt Service -----	0.00	0.00
Advances -----	27,291.64	9,340.39
Demand Transfers of Revenue -----	139,685,493.78	109,440,491.56
Transfers by Disbursements -----	750,353.00	285,574.00
Other Non-Operating Expenditures -----	427,691.00	447,226.00
GROSS NON-OPERATING EXPENDITURES -----	140,890,829.42	110,182,631.95
Excess of Non-Operating Expenditures Over Non-Operating Revenue -----	158,617,506.11	119,319,725.97
EXCESS OF REVENUE OVER EXPENDITURES -----	\$ 48,395,534.45	
EXCESS OF EXPENDITURES OVER REVENUE -----		\$ 41,903,023.45

SCHEDULE "C-I"

GENERAL FUND
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

	1984	1983
OPERATING REVENUE		
TAXES		
Property Taxes		
Intangible Tax -----	\$ 2.36	\$ 9,745.90
Motor Carrier (Rolling Stock) -----	5,831,825.66	6,218,472.80
Income and Inheritance Taxes		
Corporation Income Tax Return Payments -----	26,561,754.37	46,002,046.41
Corporation Estimated Tax Payments -----	94,431,290.45	76,829,241.32
Individual Income Tax Return Payments -----	31,609,154.74	39,886,121.71
Employer's Withholding Tax Remittances -----	457,149,342.84	434,005,343.82
Individual Estimated Tax -----	79,144,431.14	57,503,431.47
Inheritance Tax -----	30,071,066.00	27,434,773.16
Privilege Tax on Net Income of Certain Financial Institutions -----	11,193,021.30	6,635,674.48
Domestic Insurance Company Income Tax -----	585,594.83	343,441.22
Sales, Use, Ownership and Other Excise Taxes		
State Sales Tax -----	458,547,255.81	441,140,503.83
State Consumer's Compensating Tax -----	28,400,899.17	26,869,545.54
State Retailer's Compensating Tax -----	31,958,705.43	30,945,909.76
Cigarette Tax -----	44,669,244.81	32,408,019.36
Cereal Malt Beverage -----	5,125,340.11	4,979,165.83
Liquor Enforcement -----	15,937,603.99	8,909,856.67
Liquor Gallonage Tax -----	11,423,344.29	11,532,822.78
Liquor Private Club Tax -----	2,196,652.94	2,105,188.55
Tobacco Products -----	1,166,456.83	1,073,415.95
Corporation Franchise Tax -----	7,572,196.77	7,272,585.67
Wheat -----	117,920.00	111,540.00
Motor Vehicle Dealer's Tax -----	39,372.20	34,264.67
*Severance Tax on Coal -----	284,949.29	---
*Severance Tax on Salt -----	92,230.53	---
Severance Tax on Oil -----	65,813,809.73	3,104.82
Severance Tax on Gas -----	39,921,063.02	10,639.27
Gross Receipts Taxes		
Car Companies and Owners -----	996,221.83	904,865.72
Express Companies -----	0.00	56.67
Insurance Companies		
Insurance Premiums (Foreign) -----	36,062,364.33	32,947,159.10
Insurance Premiums (State Fire Marshal) -----	1,408,968.03(a)	200,000.00
Insurance Premiums (Domestic) -----	5,058,863.20	5,117,373.39
Insurance Premiums (Retaliatory) -----	1,775,031.93	3,677,003.84
Bingo Tax -----	272,427.17	268,428.04
Transient Guest Tax -----	67,410.68	57,308.53
Musical and Dramatical Compositions Tax -----	6,856.31	6,255.11
TOTAL TAXES -----	1,495,492,672.09	1,305,443,305.39
AGENCY EARNINGS		
Services Charges		
Charges for Inspection, Supervision, Examination and Audits		
Bank Commissioner -----	200,000.00	200,000.00
Board of Barber Examiners -----	3,577.00	3,628.00
Corporation Commission -----	357,306.82	289,958.46
State Department of Credit Unions -----	80,580.67	75,531.36
Fire Marshal -----	0.00	4,500.00
Department of Health and Environment -----	1,283,074.58	565,852.68
Highway Patrol -----	120,091.00	0.00
Department of Human Resources -----	28,906.80	23,739.47
Consumer Credit Commissioner -----	8,237.60	5,046.40
Department of Revenue -----	137,017.52	149,157.37
Savings and Loan Department -----	48,348.83	50,988.86
Secretary of State -----	50.00	307.29
Charges for Technical and Skilled Services Other Than Inspectional		
Behavioral Sciences Regulatory Board -----	0.00	.40
Department of Administration -----	5,429.43	8,461.15
Grain Inspection Department -----	191,570.58	188,200.03
Department of Health and Environment -----	360,380.85	359,307.50
Department of Transportation -----	0.00	25.50
Kansas Water Office -----	427.00	0.00
Charges for Services in Connection with Corporate, Insurance and Other Organizations		
Corporation Commission -----	6,443.20	10,618.00
Insurance Department -----	301,281.86	245,533.98
Secretary of State -----	825,560.51	761,720.64
Office of the Securities Commissioner -----	5,019.00	3,657.04
Charges for Clerical Services, Issuance of Certificates and Copies in Agency Offices		
Adjutant General -----	0.00	1.20
Department on Aging -----	10.00	0.00
Board of Agriculture -----	575.77	0.00
Attorney General -----	345.25	872.00
Bank Commissioner -----	438.00	384.00
Behavioral Sciences Regulatory Board -----	0.00	1.60
Department of Administration -----	291.33	391.57
Fire Marshal -----	6,209.35	660.00
Department of Health and Environment -----	1,244,662.09	192,287.84
Department of Transportation -----	636.63	1,033.53
State Historical Society -----	1,179.70	1,324.40
Department of Human Resources -----	737.77	768.00
Insurance Department -----	17,841.30	10,808.00
Legislature -----	22,665.48	20,493.71
Board of Nursing -----	3,862.40	3,063.18
Board of Pharmacy -----	193.35	332.75
Department of Revenue -----	85,372.52	79,368.25
Savings and Loan Department -----	124.00	1,991.30

* New revenue classification for fiscal year 1984.

(a) 1983 Senate Bill 427 requires all receipts in this category to be deposited in the General Fund starting July 1, 1983.

SCHEDULE "C-I"-Continued

GENERAL FUND
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

	1984	1983
OPERATING REVENUE (Continued)		
AGENCY EARNINGS (Continued)		
Service Charges (Concluded)		
Secretary of State -----	\$ 421,957.08	\$ 399,403.29
State Treasurer -----	64.30	364.95
Judicial Branch -----	0.00	2.54
Charges for Education and Libraries		
Department of Health and Environment -----	0.00	47.00
Care and Hospitalization of Persons		
Kansas Correctional Institution for Women -----	28,355.00	49,981.67
Bond Registration Fees and Commissions		
State Treasurer -----	41,256.67	0.00
Other Miscellaneous Service Charges		
Commission on Civil Rights -----	186.98	271.66
Attorney General -----	70.38	0.00
Attorney General - K.B.I. -----	8.30	24.70
Behavioral Sciences Regulatory Board -----	4,174.50	5,133.40
Department of Administration -----	15,242.05	14,776.75
Department of Health and Environment -----	6,260.38	6,470.81
Historical Society -----	4,083.39	4,509.72
State Penitentiary -----	7,671.06	16,856.92
Judicial Branch -----	43,315.00	40,870.00
Total Service Charges -----	5,921,094.28	3,798,728.87
Licenses, Permits and Registrations		
Occupational Permits, Registrations and Licenses (Business)		
Board of Abstracters' Examiners -----	3,092.00	2,058.20
Board of Accountancy -----	33,456.90	25,984.40
Attorney General - K.B.I. -----	15,185.50	14,187.50
Board of Barber Examiners -----	13,943.00	14,535.50
Behavioral Sciences Regulatory Board -----	26,692.10	11,641.20
State Board of Healing Arts -----	97,568.12	94,252.00
Board of Cosmetology -----	38,961.05	36,431.00
Dental Board -----	24,424.50	24,111.40
Board of Embalming -----	20,948.60	19,533.40
Department of Health and Environment -----	16,672.50	0.00
Board of Hearing Aid Dispensers Examiners -----	1,550.00	900.50
Insurance Department -----	101,385.50	104,430.00
Board of Nursing -----	99,476.80	80,799.00
Board of Optometry Examiners -----	5,870.50	5,753.60
Board of Pharmacy -----	27,816.00	24,034.80
Real Estate Commission -----	75,413.43	63,374.60
Secretary of State -----	14,802.50	14,640.00
Department of Social and Rehabilitation Services -----	310.00	333.00
Board of Technical Professions -----	45,279.00	43,976.10
Judicial Branch -----	9,545.00	8,825.00
Board of Veterinary Examiners -----	10,294.00	10,696.00
To Engage in Business		
Corporation Commission -----	19,579.20	23,920.00
Board of Cosmetology -----	14,410.60	11,337.40
Grain Inspection Department -----	8,429.42	11,799.97
Department of Health and Environment -----	832,203.43	224,461.70
Department of Human Resources -----	25.00	297.85
Insurance Department -----	1,183,824.50	1,240,541.50
Consumer Credit Commission -----	73,456.70	57,515.73
Board of Pharmacy -----	26,901.40	20,595.00
Department of Revenue -----	796,118.65	788,566.59
Savings and Loan Department -----	126.00	40.00
Secretary of State -----	10,730.00	13,235.00
Office of the Securities Commissioner -----	178,275.85	169,251.51
Kansas Water Office -----	200.00	200.00
Bingo License Application and Registration Fees		
Department of Revenue -----	18,225.00	20,300.00
Other Occupational Licenses, Permits, and Registrations		
Corporation Commission -----	38,475.00	52,258.00
Department of Health and Environment -----	23,278.02	18,477.50
Other Non-Occupational Licenses, Permits and Registrations		
Department of Revenue -----	2,648.00	8,531.00
Total Licenses, Permits and Registrations -----	3,909,593.77	3,261,825.95
Sale of Commodities		
State Printed Matter and Publications		
Attorney General -----	1,133.50	3,084.00
Department of Administration -----	0.00	7.00
Department of Health and Environment -----	0.00	20.00
Insurance Department -----	7,514.35	16,936.00
Legislature -----	1,169.70	1,704.20
Department of Revenue -----	12.00	153.00
Savings and Loan Department -----	31.93	38.42
Secretary of State -----	444,228.50	507,548.00
Judicial Branch -----	6,442.89	4,010.59
Salvage, Scrap, Obsolete and Condemned Materials		
Department of Administration -----	588.30	25.17

SCHEDULE "C-I"--Concluded

GENERAL FUND
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

	1984	1983
OPERATING REVENUE (Concluded)		
AGENCY EARNINGS (Concluded)		
Sale of Commodities (Concluded)		
Usable Condemned Equipment		
Board of Agriculture -----	\$ 60.00	\$ 0.00
Department of Corrections -----	0.00	182.30
Sale of Meals and Processed Foods		
Department of Corrections -----	37.80	347.80
Other Sundry Articles and Commodities		
Adjutant General -----	0.00	126.41
State Historical Society -----	0.00	70.00
Kansas Water Office -----	703,916.63	898,428.62
Total Sale of Commodities -----	1,165,135.60	1,432,681.51
Grain Marketing Assessments		
Corn Marketing Assessment		
Board of Agriculture -----	18,780.00	22,720.00
Grain Sorghum Marketing Assessment		
Board of Agriculture -----	31,120.00	40,940.00
Soybean Marketing Assessment		
Board of Agriculture -----	32,180.00	24,800.00
Total Grain Marketing Assessments -----	82,080.00	88,460.00
TOTAL AGENCY EARNINGS -----	11,077,903.65	8,581,696.33
REVENUE FROM THE USE OF MONEY AND PROPERTY		
Interest, Dividends, Premiums and Discounts		
Interest on State Treasury Deposits -----	31,939,187.83	36,076,951.82
Interest on State Treasury Investments -----	6,914,233.60	5,468,575.54
Interest on State Agency Investments -----	702,671.19	30,361.50
Other Interest, Dividends, Premiums and Discounts -----	31,494.58	51,975.59
Rents and Royalties		
Unimproved Land -----	7,275.00	0.00
Real Estate and Buildings -----	1.00	1.00
Halls and Rooms in State Buildings -----	38,276.63	37,363.94
Oil, Gas, Mineral and Sand Royalties -----	639,900.53	675,144.98
Other Rents and Royalties -----	3,380.48	3,059.00
TOTAL REVENUE FROM THE USE OF MONEY AND PROPERTY -----	40,276,420.84	42,343,433.37
GIFTS, DONATIONS AND GRANTS		
Other Federal Grants -----	0.00	0.00
All Other Grants, Gifts, Donations and Contributions -----	0.00	66,621.71
TOTAL GIFTS, DONATIONS AND GRANTS -----	0.00	66,621.71
OTHER REVENUE		
Workers Compensation Division Assessments -----	200,000.00	200,000.00
Judges Retirement Fees -----	0.00	0.00
Court Reporters Retirement Fees -----	130.50	9,488.86
District Court Clerks Fees -----	7,996,390.51	7,629,048.85
Fines, Penalties and Forfeitures - District Courts -----	7,707,071.23	6,761,446.43
Investment Income on District Court Accounts -----	327,867.95	237,002.45
Other Fines, Penalties and Forfeitures -----	268,348.63	670,832.13
Unclaimed Property Receipts -----	1,273,336.41	554,113.15
Other Miscellaneous Revenue -----	10,201.67	245,896.57
TOTAL OTHER REVENUE -----	17,783,346.90	16,307,828.44
GROSS OPERATING REVENUE -----	1,564,630,343.48	1,372,742,885.24
NON-OPERATING REVENUE		
*OTHER BORROWINGS -----	0.00	0.00
RECEIPTS FROM CONVERSION OF ASSETS		
Sale of Land and Buildings -----	3,725.40	0.00
Insurance Reimbursements -----	270.40	0.00
TOTAL RECEIPTS FROM CONVERSION OF ASSETS -----	3,995.80	0.00
REIMBURSEMENTS AND REFUNDS		
Recovery of Current Fiscal Year Expenditures -----	202,419.29	178,151.25
** Refunds of Advances for Imprest Funds -----	1,000.00	---
Other Refund of Advances -----	55,125.03	49,316.37
Other Reimbursements and Refunds -----	111,622.31	250,615.44
TOTAL REIMBURSEMENTS AND REFUNDS -----	370,166.63	478,083.06
TRANSFERS (See Schedule "C-III" for Details) -----	(18,130,486.95)	(10,329,800.89)
OTHER NON-REVENUE RECEIPTS		
Recovery of Prior Fiscal Year Expenditures -----	29,439.61	79,617.81
Other Non-Revenue Receipts -----	208.22	635,006.00
TOTAL OTHER NON-REVENUE RECEIPTS -----	29,647.83	714,623.81
GROSS NON-OPERATING REVENUE -----	(17,726,676.69)	(9,137,094.02)
GROSS REVENUE -----	\$1,546,903,666.79	\$1,363,605,791.22

* The Pooled Money Investment Board issued a written certificate of indebtedness in the amount of \$30 million on October 7, 1983, pursuant to K.S.A. 75-3725(a). This certificate of indebtedness was redeemed June 30, 1984.

** New revenue classification for fiscal year 1984.

GENERAL FUND
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1984	1983
OPERATING EXPENDITURES		
SALARIES AND WAGES		
Classified Employees -----	\$ 186,944,223.14	\$ 183,701,265.08
Unclassified Employees -----	170,669,259.34	171,560,462.62
Student Employees -----	12,970,682.64	12,571,317.74
Patient Employees -----	6,804.66	13,391.62
Special Payments:		
Foster Grandparents and Senior Companions Pay -----	2,992.00	28,204.28
Kansas National Guard Service Pay -----	27,622.25	54,173.56
Legislators' Compensation and Allowances -----	1,474,656.93(a)	852,762.00
Pensions and Retirement Salaries and Wages:		
Classified Pensions and Retirement Salaries and Wages -----	1,887.20	4,393.19
Unclassified Pensions and Retirement Salaries and Wages -----	35,491.66	24,014.68
Other Employee Compensation:		
Work Improvement Suggestion Awards -----	0.00	1,126.71
Salary Advances -----	<1,877.81>(b)	<256.15>
State Pension Fund Contributions:		
Public Employees Retirement System Contributions -----	8,733,005.75	9,019,438.53
Teachers Retirement Contributions KERS -----	25,506.47	28,044.47
Educational Institutions Employees Retirement System Contributions -----	5,312,368.13	5,316,774.14
Educational Institutions Public Employees Retirement System Contributions (Prior Service Credits) -----	740,372.78	1,020,054.25
Educational Institutions TIAA-CREF Employees Group Life and Disability Insurance Contributions -----	632,227.91	634,389.70
Judges Retirement Fund Contributions -----	754,605.14	730,187.19
Correctional Officers Retirement Contributions -----	1,469,939.07(c)	604,327.62
Police and Firemen's Retirement System Contributions - KBI -----	222,764.29	215,482.70
Other Employer Payroll Contributions:		
Federal OASDHI Contributions -----	23,679,751.91	22,479,165.67
Group Health and Hospitalization Insurance -----	17,989,771.25	14,294,943.22
State Workers' Compensation Contributions -----	1,488,718.51	1,462,004.32
State Unemployment Compensation Tax -----	2,431,689.62	1,367,301.52
TOTAL SALARIES AND WAGES -----	435,612,462.84	425,982,968.66
CONTRACTUAL SERVICES		
Communications:		
Postage -----	2,312,304.01	2,065,912.76
Telephone Service, Local Exchange Only, Paid Directly to a Vendor -----	1,767,711.41	1,762,965.36
Telephone, Long Distance (Non-KANS-A-N) and Telegram, Paid to a Vendor --	58,340.57	87,933.13
Private Line Voice/Data Transmission/Communication Equipment and Services (Commercial Vendors) -----	360,678.67	325,856.84
Intergovernmental Voice/Data Service, Local, Paid to a State Agency -----	1,373,643.87	2,174,846.16
Intergovernmental Postage Payments -----	1,338,926.37	1,232,974.61
Intergovernmental Telephone and Telegraph, Commercial Long Distance - State -----	35,800.58	49,144.22
Intergovernmental Telephone and Telegraph, (KANS-A-N), State -----	2,674,994.47	2,436,320.44
Other Communications -----	108,978.30	122,137.80
Freight and Express:		
Freight -----	41,454.41	57,622.84
Moving of Agency Offices -----	71,223.48	37,501.00
Employees' Personal Effects, In-State -----	17,632.81	10,855.08
Employees' Personal Effects, Out-of-State -----	8,223.19	10,725.60
Package Delivery Services -----	168,401.05	174,586.83
Other Freight and Express -----	920.71	3,469.63
Printing and Advertising:		
Printing and Binding (Payments to State Facilities Only) -----	2,528,226.78	2,526,331.33
Duplicating, Blue-Printing and Reproducing -----	817,529.64	768,777.05
Advertising (Classified and Legal) -----	203,292.27	172,841.47
Other Vendor Printing and Binding -----	92,089.67	90,589.58
Rent:		
Rent of Reprographic Equipment -----	671,730.35	642,303.47
Rent of Space in Buildings -----	2,911,838.81	2,549,608.14
Rent of Equipment -----	226,145.62	217,137.07
Rent of Land -----	104,347.44	111,564.29
Rent of Computer System Equipment -----	214,834.87	196,642.89
Rental of Information Processing Equipment -----	519,753.02	332,754.80
Rental of Computer or Information Processing Software -----	47,049.96	44,334.19
Intergovernmental Rent of Space in Buildings -----	3,975,396.04	2,914,182.74
Other Rent -----	109,746.43	105,594.50
Repairing and Servicing:		
Passenger Cars -----	94,192.48	78,976.75
Other Self-Propelled Equipment -----	166,877.27	120,322.74
Machinery and Equipment (Except Self-Propelled) and Furniture and Fixtures -----	1,385,001.06	1,221,393.65
Buildings and Grounds -----	1,475,645.92	1,447,143.95
Computer Systems Equipment -----	95,524.66	70,486.83
Information Processing, Microcomputer Systems and Data Communications Equipment -----	466,224.41	376,521.44
Computer Systems and Information Processing Equipment Software -----	4,029.94	4,476.06
Repairing and Servicing Not Otherwise Classified -----	76,367.84	241,795.34

(a) Legislators' Compensation and Allowances expenditures for fiscal year 1984 include Legislative Allowance expenditures previously classified under the Other Contractual Services category in fiscal year 1983.

(b) This credit is due to the recovery of salary advances made during the preceding fiscal year.

(c) The increase for Fiscal Year 1984 is due to a higher contribution rate and salary reclassification.

GENERAL FUND
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1984	1983
OPERATING EXPENDITURES (Continued)		
CONTRACTUAL SERVICES (Concluded)		
Travel and Subsistence:		
Private Car Mileage -----	\$ 1,597,909.27	\$ 1,632,475.88
Hire of Passenger Cars, Airplanes and Buses -----	190,068.33	173,856.60
State Car Expense -----	178,761.95	202,560.15
Motor Pool Vehicle Rental Charges -----	1,449,361.34	1,365,486.00
Subsistence and Meals - IRS Reportable -----	1,077,322.98	979,273.00
Railroad, Airplane and Bus Fares (Including Pullman) -----	468,375.86	349,922.29
Subsistence (Including Lodging) -----	1,829,082.06	1,551,547.67
Nonsubsistence Items -----	345,525.82	227,460.74
Fees-Other Services:		
Recruitment Expenses (Out-of-State Applicants) -----	204,200.25	107,808.81
Honorariums -----	103,243.81	103,748.59
Data Processing Services -----	12,010,836.18	10,713,297.78
Recording Fees, Servicing Fees and Court Costs -----	20,325.71	128,431.82
Laboratory Fees -----	192,322.37	167,032.79
Tuition for Employees and Students -----	77,415.43	72,386.25
Maintenance and Tuition for Rehabilitation Clients -----	744,314.43	595,404.02
Other Fees -----	4,830,004.47	4,707,713.23
Fees-Professional Services:		
Architects and Engineers -----	1,094,328.32	501,868.05
Attorneys and Lawyers -----	2,073,851.82	2,225,594.40
Physicians and Medical Associations -----	556,188.06	549,890.98
Hospitals and Nursing Homes -----	911,681.15	876,750.86
Advertising Agencies -----	243,353.69	74,393.35
Veterinarians -----	63,841.40	55,549.84
Lecturers, Speakers and Entertainers -----	73,614.10	38,030.95
Accountants and Auditors -----	280,712.73	198,348.62
Other Professional Fees -----	4,947,555.22	5,188,360.42
Utilities:		
Electricity -----	17,156,220.87	13,335,171.14
Natural Gas -----	10,214,224.84	9,643,506.38
Steam -----	422,953.79	333,351.71
Water -----	944,056.18	718,285.51
Sewage Charges -----	575,508.47	478,824.30
Solid Waste Charges -----	189,366.14	189,514.75
Other Utilities -----	551.52	494.63
Other Contractual Services:		
Dues, Memberships and Subscriptions -----	2,034,119.67	1,783,346.17
Laundry, Dry Cleaning and Towel Service -----	97,982.38	136,934.99
Ward and Prisoner Incentive Earnings -----	441,772.20	427,439.52
Recreation and Entertainment -----	13,476.74	11,526.11
Rewards, Premiums, Bounties and Employee Awards (Non-Cash) -----	1,407.89	2,964.97
Surety Bond and Insurance Premiums -----	852,849.71	444,033.28
Official Hospitality -----	143,093.10	85,175.87
Legislative Allowances -----	0.00 (a)	592,890.50
Other Contractual Services -----	2,971,000.07	2,786,932.04
TOTAL CONTRACTUAL SERVICES -----	98,147,858.70	88,544,215.58
COMMODITIES		
Clothing -----	841,979.48	840,656.53
Feed and Forage -----	124,919.27	55,819.88
Food for Human Consumption -----	5,738,430.32	4,845,219.62
Fuel (Other than for Motor Vehicle):		
Fuel, Oil, Diesel and Kerosene -----	395,596.79	199,636.17
Liquid Propane Gas and Butane -----	50,113.63	49,198.70
Other Fuel -----	103.03	0.00
Maintenance and Construction Materials, Supplies and Parts:		
Materials and Supplies for Buildings -----	1,979,654.96	1,536,717.49
Highway and Bridge Materials and Supplies -----	554.55	8,177.95
Computer System Parts Replacement and Repair -----	20,581.89	11,982.09
Other Equipment Parts, Material and Supplies -----	1,118,851.50	948,949.03
Motor Vehicle Parts, Supplies and Accessories:		
Gasoline -----	553,019.00	555,260.44
Diesel Fuel -----	27,445.00	19,900.33
Gasohol -----	1,828.04	1,437.49
Liquefied Petroleum, Butane, Natural Gas -----	822.80	24.15
Aircraft Fuel -----	69,174.22	82,591.99
Motor Oil -----	18,850.28	18,672.94
Other Parts, Supplies and Accessories -----	237,693.78	213,499.75
Professional and Scientific Supplies and Materials:		
Drugs and Pharmaceuticals -----	1,023,972.68	1,190,181.08
Other Professional Scientific Supplies and Materials -----	2,194,813.97	2,515,014.88
Stationery, Office and Data Processing Supplies:		
Stationery and Office Supplies -----	2,714,933.62	2,578,542.35
Data Processing Supplies -----	433,231.30	336,728.58
Research Supplies and Materials -----	23,570.61	13,952.56

(a) Legislative Allowance expenditures for fiscal year 1984 are included under the Salaries and Wages category.

GENERAL FUND
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1984	1983
OPERATING EXPENDITURES (Continued)		
COMMODITIES (Concluded)		
Other Supplies, Materials and Parts:		
Agricultural Supplies (Other than Feed and Forage), Materials and Parts	\$ 268,498.15	\$ 272,245.87
Household, Laundry and Kitchen Supplies and Materials	2,131,164.41	1,699,874.55
Power Plant Supplies	324,503.56	193,210.26
Recreation Supplies and Materials	129,306.56	91,052.81
Small Tools	158,693.69	134,197.24
Commodities Purchased for Resale to Using Departments	27,146.61	(37,188.36)
Other Supplies, Materials and Parts	189,951.40	162,213.15
TOTAL COMMODITIES	20,799,405.10	18,537,769.52
CAPITAL OUTLAY		
Equipment, Machinery, Furniture and Fixtures:		
Agricultural Equipment and Machinery	173,581.27	129,438.93
Household, Laundry and Kitchen Equipment and Furniture	465,149.52	216,971.68
Office Furniture, Fixtures and Equipment	1,272,214.20	1,109,810.80
Professional and Scientific Equipment	1,667,238.57	970,159.21
Passenger Cars	219,183.36	243,720.15
Trucks and Other Self-Propelled Equipment	391,715.80	188,072.21
Road and Highway Machinery and Equipment	658.02	200.00
Shop and Plant Maintenance Equipment	269,833.29	133,747.27
Other Equipment, Machinery, Furniture and Fixtures	179,838.99	424,347.99
Livestock	68,457.81	7,774.50
Books and Library Materials	1,154,517.26	776,059.14
Reprographic Equipment	118,291.19	87,146.06
Computer Systems:		
Microcomputer Systems and Support Equipment	863,527.73	157,572.37
Computer Systems Equipment	479,781.69	270,962.71
Information Processing Equipment	402,966.37	200,384.73
Data Processing Support Equipment	0.00	1,155.00
Information Processing or Microcomputer Systems Software	148,988.59	18,385.48
Buildings and Improvements	2,537,971.57	1,493,888.50
Land and Interest in Land:		
Land and Interest in Land	360.00	30,000.00
Assessments for Improvements	700.60	83,440.74
Land Nonstructural Improvements	162,286.51	99,860.39
Telecommunications/Data Facilities (State-Owned)		
Telecommunications Termination Equipment	30,117.54	361.71
Telecommunications Switching Equipment	26,153.41	17,289.00
Telecommunications Transmission Equipment	7,237.73	99.95
Radio (Portable) Equipment	55,355.93	0.00
Radio (Fixed) Equipment	3,289.00	338.57
Data Communications Equipment	25,620.90	13,927.95
Equipment Purchases for Non-State Use:		
Equipment Purchases for Rehabilitation Clients	25,252.28	13,331.16
Capital Outlay Items Purchased for Resale to Using Departments	0.00	3,072.67
TOTAL CAPITAL OUTLAY	10,750,289.13	6,691,518.87
GRANTS, CLAIMS AND SHARED REVENUE		
State Aid Payments:		
State Aid to Counties, Cities, Districts, Public Schools and Other Local Units	539,956,879.60	500,344,286.54
School District Employees Retirement Contributions	37,523,542.29	35,877,618.80
State Aid to Qualified Non-State Organizations	5,997,021.58	6,360,326.69
State Aid to Other State Agencies	237,196.99	127,658.87
Claims:		
Death Claims	13,470.96	13,750.96
Personal Injury Claims	10,867.35	4,348.29
Property Damage or Loss Claims	8,796.62	15,704.30
Civil Rights Conciliation Claims	0.00	0.00
Other Claims	153,166.27	407,787.98
Retirement Annuities and Payments:		
KPERS School Retirement Benefits	404,900.00	404,900.00
Special State Grants:		
Direct State Welfare Assistance	189,071,803.71	194,356,931.28
Hospital Residencies and Internships	1,050,426.60	1,231,050.00
Tuition Grants	3,336,212.00	3,242,296.00
Homestead Property Tax Relief	8,397,059.63	7,020,650.89
Other State Special Grants	252,000.00	2,000.00
Scholarship Grants:		
Scholarships, Fellowships and Grants to Students (Taxable)	0.00	0.00
Scholarships, Fellowships and Grants to Students (Non-Taxable)	4,662,351.00	4,979,601.01
*Off-Campus Work Study	50,434.66	---
Other Grants, Claims and Shared Revenue:		
Losses From Monetary Transactions	23.43	173.85
Agricultural Conservation Program Payments	1,181,134.46	115,478.28
Other Grants, Claims and Shared Revenue	0.00	1,065,146.35
TOTAL GRANTS, CLAIMS AND SHARED REVENUE	\$ 792,307,287.15	\$ 755,569,710.09

* New expenditure classification for fiscal year 1984.

GENERAL FUND
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1984	1983
OPERATING EXPENDITURES (Concluded)		
DEBT SERVICE		
Interest and Service Charges on Institutional or Department Debt -----	\$ 0.00	\$ 0.00
GROSS OPERATING EXPENDITURES -----	1,357,617,302.92	1,295,326,182.72
NON-OPERATING EXPENDITURES		
DEBT SERVICE		
Institutional or Departmental Debt Payments -----	0.00	0.00
NON-EXPENSE ITEMS		
Advances		
Advances -----	9,600.00	9,340.39
*Advances for Petty Cash Funds -----	150.00	---
*Advances for Imprest Funds -----	15,000.00	---
*Advances for Independent Parcel Delivery Service -----	2,541.64	---
Total Advances -----	27,291.64	9,340.39
Transfers:		
Transfers by Disbursement (See Schedule "C-III" for Details) -----	750,353.00	285,574.00
Demand Transfers of Revenue (See Schedule "C-III" for Details) -----	139,685,493.78	109,440,491.56
Total Transfers -----	140,435,846.78	109,726,065.56
Other Nonexpense Items:		
Rural Medical Forgivable Loans -----	427,691.00	447,226.00
Taxes Remitted -----	0.00	0.00
Other Nonexpense Items -----	0.00	0.00
Total Other Nonexpense Items -----	427,691.00	447,226.00
GROSS NON-OPERATING EXPENDITURES -----	140,890,829.42	110,182,631.95
GROSS EXPENDITURES -----	\$1,498,508,132.34	\$1,405,508,814.67

* New expenditure classification for fiscal year 1984.

SCHEDULE "C-III"

GENERAL FUND
Analysis of Transfers
July 1, 1983 to June 30, 1984

REVENUE TRANSFERS TO GENERAL FUND FROM:

Board of Agriculture -	
Binder Twine Fee Fund -----	\$ 631.88
Bank Commissioner -	
Bank Exam and Investigation Fund - Douglas Bank, K.C. -----	900.00
Corporation Commission -	
Motor Carrier License Fee Fund -----	790,604.00
Department of Administration -	
Construction Defects Recovery Fund -----	19,306.83
Property Contingency Fund -----	2,450.98
Energy Efficiency Standards Federal Fund -----	1,267.11
Central Aircraft Fund -----	15,000.00
District Court Costs and Fees Recovery Fund -----	179,077.20
Kansas Energy Office -	
Publication Fees Fund -----	23.00
Conversion of Materials and Equipment Fund -----	77.50
State Fire Marshal -	
Fire Marshal Fee Fund -----	125,579.76
Department of Health and Environment -	
Vital Statistics Fee Fund -----	83,847.30
Certification of Operators of Water Supply Systems	
and Wastewater Treatment Facilities Fee Fund -----	19,404.38
Food Service and Lodging Fee Fund -----	236,941.45
Power Generating Facility Fee Fund -----	36,876.00
Rabies Vaccine Fee Fund -----	14,866.35
Hazardous Waste Permittee Liability Trust Fund -----	55,212.81
Waterwell Contractors Licensing Fee Fund -----	5,810.66
Department of Transportation -	
State Highway Fund -----	1,688,739.00
Kansas Correctional Institute at Lansing -	
Omnibus Crime Act - Federal Fund -	
Return of Unexpended Grants -----	291.83
Comprehensive Employment and Training Act -	
Federal Fund - Return of Unexpended Grants -----	4,807.64
Insurance Department -	
Insurance Company Examiner Training Fund -----	66.70
Board of State Fair Managers -	
State Fair Special Cash Fund -----	90,000.00
State Securities Commissioner -	
Securities Act Fee Fund -----	2,037,395.53
State Treasurer -	
Bond Registration Fee Fund -----	100,000.00
	\$ 5,509,077.91

Less: Transfers from General Fund to:

Department of Administration -	
Property Contingency Fund -----	109,945.76
Fort Hays State University -	
National Direct Student Loan Fund -----	10,612.67
Department of Health and Environment -	
Power Generating Facility Fee Fund - Erroneous Deposit Correction -----	19,872.00
Department of Transportation -	
State Highway Fund -----	5,013,362.46
State Freeway Fund -----	7,571,806.77
Special City and County Highway Fund -----	5,828,288.86
Insurance Department -	
Workers' Compensation Fund -----	4,000,000.00
Kansas State University -	
Student Coliseum Bond Fee Fund -----	58,894.70
National Direct Student Loan Fund -----	28,757.04
Board of State Fair Managers -	
State Fair Special Cash Fund -----	90,000.00
Emporia State University -	
National Direct Student Loan Fund -----	29,154.44
Pittsburg State University -	
National Direct Student Loan Fund -----	17,515.81
Board of Regents -	
National Direct Student Loan Audit Dispute Fund -----	93,472.00
State Treasurer -	
Bond Registration Fee Fund -----	100,000.00
Local Alcoholic Liquor Equalization Fund -----	581,964.38
University of Kansas -	
Hospital Revenue Fund -----	5,734.61
National Direct Student Loan Fund -----	34,596.69
University of Kansas - Medical School -	
National Direct Student Loan Fund -----	2,878.46
Wichita State University -	
National Direct Student Loan Fund -----	42,708.21

GENERAL FUND TRANSFERS (SCHEDULE "C-I") -----

\$ 23,639,564.86
\$ <18,130,486.95>

SCHEDULE "C-III" - Concluded

GENERAL FUND
Analysis of Transfers
July 1, 1983 to June 30, 1984

DEMAND TRANSFERS OF REVENUE - FROM GENERAL FUND TO:

State Treasurer - Local Ad Valorem Tax Reduction Fund -----	\$ 22,366,979.76
KPER System - Kansas Public Employees Retirement Fund -----	10,077,543.06
Department of Revenue - School District Income Tax Fund -----	89,259,503.08
State Treasurer - County and City Revenue Sharing Fund -----	16,467,982.03
Department of Revenue - Solar Energy Property Tax Refund Fund -----	27,071.80
Department of Revenue - County Inheritance Tax Fund -----	<u>1,486,414.05</u>

DEMAND TRANSFERS OF REVENUE (Schedule "C-II") -----

\$ 139,685,493.78

EXPENDITURE TRANSFERS FROM GENERAL FUND TO:

Kansas State University -	
Restricted Fees -----	78,382.00 (a)
Restricted Fees -----	10,000.00 (b)
Research Projects Grant -----	175,000.00 (c)
University of Kansas -	
Restricted Fees -----	109,175.00 (a)
Restricted Fees -----	6,250.00 (b)
Research Projects Grant -----	220,000.00 (c)
Wichita State University -	
Restricted Fees -----	7,388.00 (a)
Restricted Fees -----	0.00 (b)
Research Projects Grant -----	59,167.00 (c)
Emporia State University -	
Restricted Fees -----	13,997.00 (a)
Fort Hays State University -	
Restricted Fees -----	13,997.00 (a)
Pittsburg State University -	
Restricted Fees -----	<u>13,997.00 (a)</u>

GENERAL REVENUE FUND EXPENDITURE TRANSFERS (Schedule "C-II") -----

\$ 750,353.00

- (a) Represents the transfer of funds to the University Press of the University of Kansas as provided by Section 7(d), House Bill 2148, Session Laws of 1983.
- (b) Represents transfers from the Board of Regents Distinguished Professors appropriation account to these institutions as provided by Section 10(a), House Bill 2148, Session Laws of 1983.
- (c) Represents transfers from the Department of Economic Development Advanced Technology Commission appropriation account to these institutions as provided by Section 8(a), House Bill 2140, Sessions Laws of 1983.



SECTION III

FEDERAL REVENUE SHARING FUND

CONTENTS

	Page
Comparative Balance Sheet--Exhibit "A" -----	35
Comparison of Resources Available for Appropriation--Schedule "A-I" -----	36
Analysis of Change in Unencumbered Cash Balance--Exhibit "B" -----	37
Comparative Statement of Revenue and Expenditures--Exhibit "C" -----	38

Federal Revenue Sharing Fund

The Federal Revenue Sharing Fund was created during the 1973 Legislature by enactment of K. S. A. 1973 Supp. 75-4257 et seq. to receive payments made to the State of Kansas under Title I of the State and Local Fiscal Assistance Act of 1972 (Public Law 92-512; 31 U. S. C. A. 1221). Moneys in the fund, not immediately required for the purpose for which received, are invested in time deposit, open accounts or certificates of deposit in commercial banks or trust companies or in United States Treasury bills or notes. Expenditures of the proceeds of the fund are authorized by appropriations made by the Legislature.

FEDERAL REVENUE SHARING FUND
Comparative Balance Sheet
June 30

	1984	1983
<u>RECOGNIZED ASSETS</u>		
Equity in State Treasurer's Common Cash Fund -----	\$ 3,404,366.57	\$ 9,309,859.94
<u>TOTAL RECOGNIZED ASSETS -----</u>	<u>\$ 3,404,366.57</u>	<u>\$ 9,309,859.94</u>
<u>LIABILITIES, OTHER OBLIGATIONS AND AVAILABLE BALANCES</u>		
<u>LIABILITIES</u>		
Unredeemed Warrants -----	\$ 299,928.50	\$ 634,308.30
<u>OTHER OBLIGATIONS</u>		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1984 -----	1,196,397.48	---
Fiscal Year Ending June 30, 1983 -----	339,017.68	4,255,309.68
Fiscal Year Ending June 30, 1982 -----	105,498.37	1,181,023.50
Fiscal Year Ending June 30, 1981 -----	9,298.00	87,763.10
Fiscal Year Ending June 30, 1980 -----	9,440.25	13,416.31
Fiscal Year Ending June 30, 1979 -----	0.00	0.00
Fiscal Year Ending June 30, 1978 -----	0.00	0.00
Fiscal Year Ending June 30, 1977 -----	335.00	335.00
Fiscal Year Ending June 30, 1976 -----	0.00	0.00
Fiscal Year Ending June 30, 1975 -----	0.00	0.00
Fiscal Year Ending June 30, 1974 -----	1,917.32	1,917.32
Total Unliquidated Encumbrances -----	1,661,904.10	5,539,764.91
Unencumbered Balance of Appropriations Reappropriated -----	308,780.26	2,528,240.58
Total Other Obligations -----	1,970,684.36	8,068,005.49
<u>AVAILABLE BALANCES</u>		
Unencumbered Cash Balance Available to Finance Appropriations--July 1, 1984, to June 30, 1985 -----	1,133,753.71	
Unencumbered Cash Balance Available to Finance Appropriations--July 1, 1983, to June 30, 1984 -----		607,546.15
<u>TOTAL LIABILITIES, OTHER OBLIGATIONS AND AVAILABLE BALANCES -----</u>	<u>\$ 3,404,366.57</u>	<u>\$ 9,309,859.94</u>

SCHEDULE "A-1"

FEDERAL REVENUE SHARING FUND
Comparison of Resources Available for Appropriations
For the Fiscal Years Ending June 30

	1984	1983
Unencumbered Cash Balance for Appropriations at Beginning of Year -----	\$ 607,546.15	\$ 8,070,430.64
Add Prior Fiscal Year's Appropriations Reappropriated -----	2,528,240.58	2,332,729.74
Add Difference Between Prior Years' Encumbrances and Expenditures Charged to Those Encumbrances -----	<u>277,469.12</u>	<u>27,541.57</u>
Adjusted Unencumbered Cash Balance at Beginning of Year -----	\$ 3,413,255.85	\$10,430,701.95
Difference Between Current Year Revenue and Current Year Charges:		
Current Year Revenue -----	<u>434,451.11</u>	<u>1,951,723.83</u>
Current Year Charges:		
Expenditures -----	6,005,564.68	11,272,198.55
Less Expenditures Charged to Prior Years' Encumbrances -----	<u>4,796,789.17</u>	<u>6,280,869.18</u>
Expenditures Chargeable to Current Year's Appropriations -----	1,208,775.51	4,991,329.37
Add Unliquidated Encumbrances Chargeable to Current Year's Appropriations -----	<u>1,196,397.48</u>	<u>4,255,309.68</u>
Current Year Charges Against Current Year Appropriations -----	<u>2,405,172.99</u>	<u>9,246,639.05</u>
Less Excess of Current Year Charges Over Current Revenue -----	<u>1,970,721.88</u>	<u>7,294,915.22</u>
Unencumbered Cash Balance, June 30 -----	1,442,533.97	3,135,786.73
Less Unencumbered Appropriations:		
Fiscal Year Appropriations -----	140,800.00	9,578,785.00
Reappropriations of Unencumbered Balance of Preceding Fiscal Year's Legislative Appropriations -----	<u>2,528,240.58</u>	<u>2,332,729.74</u>
Total Appropriations and Reappropriations -----	2,669,040.58	11,911,514.74
Add Difference Between Prior Year's Encumbrances and Expenditures Charged to Those Encumbrances --	<u>277,469.12</u>	<u>27,541.57</u>
Total -----	2,946,509.70	11,939,056.31
Less Charges Against Current Appropriations -----	<u>2,405,172.99</u>	<u>9,246,639.05</u>
Unencumbered Balance of Appropriations -----	541,336.71	2,692,417.26
Less Appropriations Lapsed by Legislative Session -	<u>232,556.45</u>	<u>164,176.68</u>
Unencumbered Balance of Appropriations Reappropriated -----	308,780.26	2,528,240.58
Unencumbered Cash Balance Available to Finance Succeeding Fiscal Year Appropriations -----	<u>\$ 1,133,753.71</u>	<u>\$ 607,546.15</u>

EXHIBIT "B"

FEDERAL REVENUE SHARING FUND
 Analysis of Change in Unencumbered Cash Balance
 July 1, 1983, to June 30, 1984

AMOUNTS AVAILABLE FOR EXPENDITURE:

Unencumbered Cash Balance at July 1, 1983 -----	\$ 3,135,786.73	
Encumbrances Outstanding at July 1, 1983 -----	<u>5,539,764.91</u>	
Subtotal -----	8,675,551.64	
Revenue Fiscal Year 1984 -----	<u>434,451.11</u>	
TOTAL AVAILABLE -----		\$ 9,110,002.75
AMOUNTS EXPENDED AND ENCUMBERED:		
Expenditures Fiscal Year 1984 -----	6,005,564.68	
Encumbrances Outstanding at June 30, 1984		
Firm Obligations -----	1,661,904.10	
Contingent Obligations -----	---	
TOTAL EXPENDED AND ENCUMBERED -----		<u>7,667,468.78</u>
UNENCUMBERED CASH BALANCE AT JUNE 30, 1984 -----		<u>\$ 1,442,533.97*</u>

* This amount does not take into consideration \$308,780.26 of reappropriated balance of appropriations at June 30, 1984.

EXHIBIT "C"

FEDERAL REVENUE SHARING FUND
Comparative Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1984	1983
OPERATING REVENUE		
Taxes -----	\$ 0.00	\$ 0.00
Agency Earnings -----	0.00	0.00
Revenue From the Use of Money and Property -----	434,451.11	1,500,052.83
Gifts, Donations and Grants -----	0.00	451,671.00
Other Operating Revenue -----	0.00	0.00
GROSS OPERATING REVENUE -----	434,451.11	1,951,723.83
OPERATING EXPENDITURES		
Salaries and Wages -----	68,916.13	38,697.59
Contractual Services -----	675,846.26	923,041.90
Commodities -----	23,783.59	22,778.53
Capital Outlay -----	4,984,439.70	10,291,829.05
Grants, Claims and Shared Revenue -----	0.00	(4,148.52)
GROSS OPERATING EXPENDITURES -----	5,752,985.68	11,272,198.55
Excess of Operating Expenditures Over Operating Revenue -----	5,318,534.57	9,320,474.72
GROSS NON-OPERATING REVENUE -----	0.00	0.00
GROSS NON-OPERATING EXPENDITURES -----	252,579.00 (a)	0.00
Excess of Non-Operating Expenditures Over Non-Operating Revenue -----	252,579.00	0.00
EXCESS OF EXPENDITURES OVER REVENUE -----	\$ 5,571,113.57	\$ 9,320,474.72

(a) Represents an inter-agency transfer to a custodial account for pending litigation regarding defective building construction in accordance with K.S.A. 76-713.



SECTION IV

SPECIAL REVENUE FUNDS

CONTENTS

	Page
Comparative Combined Balance Sheet--Exhibit "A" -----	41
Analysis of Change in Unencumbered Cash Balance--Exhibit "B" -----	42
Comparative Combined Statement of Revenue and Expenditures--Exhibit "C" -----	43

Special Revenue Funds

This group or class includes a number of funds representing many separate activities of the state government created by law for specific purposes, usually on a self-supporting basis. Earmarked funds are received from taxes, agency earnings, revenues from the use of money and property, federal grants and other miscellaneous sources. The expenditures are controlled by appropriations, special grants of authority contained in standing laws, or federal laws where federal grants are involved.

EXHIBIT "A"

SPECIAL REVENUE FUNDS
Comparative Combined Balance Sheet
June 30

	1984	1983
<u>RECOGNIZED ASSETS</u>		
Equity in State Treasurer's Common Cash Fund -----	\$120,509,909.09	\$119,251,452.55
Cash in Agencies' Imprest Funds -----	287,600.00	279,500.00
Investments - Cost Basis (Note 1) -----	235,244.11	116,000.00
<u>TOTAL RECOGNIZED ASSETS -----</u>	<u>\$121,032,753.20</u>	<u>\$119,646,952.55</u>
<u>LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Unredeemed Warrants -----	\$ 20,001,294.92	\$ 13,780,535.12
<u>OTHER OBLIGATIONS</u>		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1984 -----	32,142,381.03	---
Fiscal Year Ending June 30, 1983 -----	2,719,638.11	28,399,389.11
Fiscal Year Ending June 30, 1982 -----	1,509,796.31	2,678,033.51
Fiscal Year Ending June 30, 1981 -----	124,518.95	226,123.34
Fiscal Year Ending June 30, 1980 -----	2,485.15	59,188.81
Fiscal Year Ending June 30, 1979 -----	316.52	797.45
Fiscal Year Ending June 30, 1978 -----	197.69	197.69
Fiscal Year Ending June 30, 1977 -----	550,412.64	565,972.64
Fiscal Year Ending June 30, 1976 -----	71.00	71.00
Total Unliquidated Encumbrances -----	37,049,817.40	31,929,773.55
<u>FUND BALANCES</u>		
Unencumbered Cash Balances of Agency Funds -----	63,462,527.63	73,541,143.88
Accounts and Reports and Treasurer Reconciling Adjustments to be processed in future period -----	<3,730.86>	0.00
Agencies' Imprest Funds -----	287,600.00	279,500.00
Invested Balances - Cost Basis (Note 1) -----	235,244.11	116,000.00
Total Fund Balances -----	63,981,640.88	73,936,643.88
<u>TOTAL LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES -----</u>	<u>\$121,032,753.20</u>	<u>\$119,646,952.55</u>

Note 1 -- Represents on a cost basis amounts invested from the following funds:

<u>FISH AND GAME COMMISSION</u>	
Fish and Game Conservation Fund - Investments	<u>\$235,244.11</u>
<u>TOTAL SPECIAL REVENUE FUNDS INVESTED</u>	<u>\$235,244.11</u>

EXHIBIT "B"

SPECIAL REVENUE FUNDS
 Analysis of Change in Unencumbered Cash Balance
July 1, 1983, to June 30, 1984

AMOUNTS AVAILABLE FOR EXPENDITURE:

Unencumbered Cash Balance at July 1, 1983 -----	\$ 73,541,143.88
Encumbrances Outstanding at July 1, 1983 -----	<u>31,929,773.55</u>
Subtotal -----	105,470,917.43
Revenue Fiscal Year 1984 -----	<u>853,847,018.34</u>

TOTAL AVAILABLE -----	\$959,317,935.77
-----------------------	------------------

AMOUNTS EXPENDED AND ENCUMBERED:

Expenditures Fiscal Year 1984 -----	858,805,590.74
Encumbrances Outstanding at June 30, 1984	
Firm Obligations -----	15,716,543.80
Contingent Obligations -----	<u>21,333,273.60</u>

TOTAL EXPENDED AND ENCUMBERED -----	<u>895,855,408.14</u>
-------------------------------------	-----------------------

UNENCUMBERED CASH BALANCE AT JUNE 30, 1984 (Note 1) -----	<u>\$ 63,462,527.63</u>
---	-------------------------

Note 1 -- This balance does not include Agencies' Imprest Funds held in local bank accounts in the amount of \$287,600.00, nor Investments on a cost basis in the amount of \$235,244.11.

EXHIBIT "C"

SPECIAL REVENUE FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1984	1983
OPERATING REVENUE		
Taxes -----	\$ 2,774,753.05	\$ 3,416,032.81
Agency Earnings -----	216,222,063.91	199,379,707.17
Revenue From the Use of Money and Property -----	4,997,087.41	4,649,974.64
Gifts, Donations and Grants -----	495,055,816.16	496,101,375.63
Other Operating Revenue -----	3,824,993.76	3,631,978.29
GROSS OPERATING REVENUE -----	722,874,714.29	707,179,068.54
OPERATING EXPENDITURES		
Salaries and Wages -----	280,807,129.75	263,222,726.23
Contractual Services -----	94,119,610.90	88,667,344.73
Commodities -----	41,092,340.40	38,070,496.55
Capital Outlay -----	22,369,721.00	18,070,401.52
Grants, Claims, Shared Revenue and Debt Service -----	406,112,852.50	370,191,148.75
GROSS OPERATING EXPENDITURES -----	844,501,654.55	778,222,117.78
Excess of Operating Expenditures Over Operating Revenue -----	121,626,940.26	71,043,049.24
GROSS NON-OPERATING REVENUE -----	130,972,304.05	111,598,865.43
GROSS NON-OPERATING EXPENDITURES -----	14,303,936.19	14,860,788.35
Excess of Non-Operating Revenue Over Non-Operating Expenditures -----	116,668,367.86	96,738,077.08
EXCESS OF REVENUE OVER EXPENDITURES -----		\$ 25,695,027.84
EXCESS OF EXPENDITURES OVER REVENUE -----	\$ 4,958,572.40	



SECTION V

HIGHWAY FUNDS

CONTENTS

	Page
Comparative Combined Balance Sheet--Exhibit "A" -----	47
Analysis of Change in Unencumbered Cash Balance--Exhibit "B" -----	48
Comparative Combined Statement of Revenue and Expenditures--Exhibit "C" -----	49

Highway Funds

Revenues received by funds in this class are restricted by laws to financing the activities of the Department of Transportation, in constructing, reconstructing and maintaining a state system of highways. They also include some funds that are distributed to local political subdivisions for use on roads and streets.

EXHIBIT "A"

HIGHWAY FUNDS
Comparative Combined Balance Sheet
June 30

	1984	1983
<u>RECOGNIZED ASSETS</u>		
Equity in State Treasurer's Common Cash Fund -----	\$153,065,296.95	\$ 71,817,650.99
Cash in Agency Imprest Fund -----	2,000.00	2,000.00
Cash with Banks for Purchase of Investments (Note 1) -----	2,000,000.61	<4,648.75>
Investments - Cost Basis (Note 1) -----	164,271,991.49	228,920,373.91
Amount to be Provided for Revenue Bond Redemption -----	218,860,000.00	227,665,000.00
<u>TOTAL RECOGNIZED ASSETS</u> -----	<u>\$538,199,289.05</u>	<u>\$528,400,376.15</u>
<u>LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Unredeemed Warrants -----	\$ 24,652,040.11	\$ 13,086,762.12
Revenue Bonds Payable (See Section XII) -----	218,860,000.00	227,665,000.00
Total Liabilities -----	243,512,040.11	240,751,762.12
<u>OTHER OBLIGATIONS</u>		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1984 -----	284,260,725.52	---
Fiscal Year Ending June 30, 1983 -----	39,579,682.52	142,791,317.27
Fiscal Year Ending June 30, 1982 -----	7,035,382.72	24,762,584.63
Fiscal Year Ending June 30, 1981 -----	10,856,752.99	21,765,743.88
Fiscal Year Ending June 30, 1980 -----	4,990,858.59	6,446,749.17
Fiscal Year Ending June 30, 1979 -----	896,361.18	1,042,570.20
Fiscal Year Ending June 30, 1978 -----	232,898.11	281,127.97
Fiscal Year Ending June 30, 1977 -----	383,511.53	483,974.06
Fiscal Year Ending June 30, 1976 -----	92,899.91	174,667.04
Fiscal Year Ending June 30, 1975 -----	14,088.78	14,088.78
Fiscal Year Ending June 30, 1974 -----	130,642.20	153,569.08
Fiscal Year Ending June 30, 1973 -----	486,995.28	486,995.28
Total Unliquidated Encumbrances -----	348,960,799.33	198,403,387.36
<u>FUND BALANCES</u>		
Unencumbered Cash Balances of Agency Funds (Note 2) -----	<220,546,880.79>	<139,672,498.49>
Accounts and Reports and Treasurer Reconciling Adjustments to be processed in future period -----	<661.70>	0.00
Agency Imprest Fund -----	2,000.00	2,000.00
Cash in Banks for Purchase of Investments (Note 1) -----	2,000,000.61	<4,648.75>
Invested Balances - Cost Basis (Note 1) -----	164,271,991.49	228,920,373.91
Total Fund Balances -----	<54,273,550.39>	89,245,226.67
<u>TOTAL LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES (Note 3)</u> -----	<u>\$538,199,289.05</u>	<u>\$528,400,376.15</u>

Note 1 -- Represents monies with the Pooled Money Investment Board which are outside the State Treasury from the following funds:

	<u>Investments (Cost Basis)</u>	<u>Uninvested Cash</u>
State Freeway Construction Fund	\$ 74,177,073.78	\$ 0.00
*State Freeway Fund	90,094,917.71	\$2,000,000.61
Total	<u>\$164,271,991.49</u>	<u>\$2,000,000.61</u>

Note 2 -- Under the Highway Construction Program, a number of contracts have been let by the Dept. of Transportation based on anticipated revenue primarily in the form of matching federal highway construction funds to be received from the Bureau of Public Roads. These revenues are expected to be received by the State in time to meet the cash requirements as obligations become due.

Note 3 -- The Secretary of Transportation is authorized by statute to contract with the Kansas Turnpike authority to pay from the State Highway Fund such amounts as shall be required to make up any deficiency in the revenues received from the operation and ownership of a turnpike project.

*The State Freeway Fund uninvested cash amount is \$2 million more than the figure provided by the Pooled Money Investment Board due to the fact that the Division of Accounts and Reports processed expenditures in the amount of \$2 million as June, 1984 business and the Pooled Money Investment Board processed it as July, 1984 business.

EXHIBIT "B"

HIGHWAY FUNDS
 Analysis of Change in Unencumbered Cash Balance
 July 1, 1983, to June 30, 1984

AMOUNTS AVAILABLE FOR EXPENDITURE:

Unencumbered Cash Balance at July 1, 1983 -----	\$(139,672,498.49)
Encumbrances Outstanding at July 1, 1983 -----	<u>198,403,387.36</u>
Subtotal -----	58,730,888.87
Revenue Fiscal Year 1984 -----	<u>382,074,581.20</u>

TOTAL AVAILABLE -----	\$ 440,805,470.07
-----------------------	-------------------

AMOUNTS EXPENDED AND ENCUMBERED:

Expenditures Fiscal Year 1984 -----	312,391,551.53
Encumbrances Outstanding at June 30, 1984	
Firm Obligations -----	7,228,173.67
Contingent Obligations -----	<u>341,732,625.66</u>

TOTAL EXPENDED AND ENCUMBERED -----	<u>661,352,350.86</u>
-------------------------------------	-----------------------

UNENCUMBERED CASH BALANCE AT JUNE 30, 1984 (Note 1) -----	<u><u>\$(220,546,880.79)*</u></u>
---	-----------------------------------

Note 1 -- Under the Highway Construction Program, a number of contracts have been let by the Department of Transportation based on anticipated revenue. The anticipated revenue is primarily in the form of matching federal highway construction funds to be received from the Bureau of Public Roads and is expected to be received by the State in time to meet cash requirements as the obligations become due.

*Not included are the State Freeway Fund investments (at cost) amounting to \$90,094,917.71 and cash in the amount of \$2,000,000.61 and the State Freeway Construction Fund investments (at cost) amounting to \$74,177,073.78 and cash in the amount of \$0.00 for a total of \$166,271,992.10. These monies are outside the State Treasury with the Pooled Money Investment Board. The Freeway Fund uninvested cash amounting to 2,000,000.61 differs from the Pooled Money Investment Board's balance of \$.61. This is due to the fact the the Division of Accounts and Reports processed \$2,000,000.00 going from the State Treasury as a June, 1984 transaction and the Pooled Money Investment Board processed as a July, 1984 transaction.

Also not included is the Agency Imprest Fund in the amount of \$2,000.00.

EXHIBIT "C"

HIGHWAY FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1984	1983
OPERATING REVENUE		
Taxes -----	\$210,592,282.94	\$180,256,071.60
Agency Earnings -----	3,764,036.07	3,457,813.60
Revenue From the Use of Money and Property -----	21,660,094.18	21,747,253.39
Gifts, Donations and Grants -----	152,491,456.44	120,785,424.24
Other Operating Revenue -----	16,483.53	18,859.51
GROSS OPERATING REVENUE -----	388,524,353.16	326,265,422.34
OPERATING EXPENDITURES		
Salaries and Wages -----	69,273,528.87	67,730,486.52
Contractual Services -----	15,997,363.50	13,120,823.81
Commodities -----	22,161,158.17	21,014,939.68
Capital Outlay -----	181,384,400.71	141,011,181.92
Grants, Claims, Shared Revenue and Debt Service -----	77,207,711.63	55,947,080.36
GROSS OPERATING EXPENDITURES -----	366,024,162.88	298,824,512.29
Excess of Operating Revenue over Operating Expenditures -----	22,500,190.28	27,440,910.05
GROSS NON-OPERATING REVENUE -----	<6,449,771.96>	<16,869,386.20>
GROSS NON-OPERATING EXPENDITURES -----	<53,632,611.35>	6,909,557.46
Excess of Non-Operating Revenue Over Non-Operating Expenditures -----	47,182,839.39	
Excess of Non-Operating Expenditures Over Non-Operating Revenue -----		23,778,943.66
EXCESS OF REVENUE OVER EXPENDITURES -----	\$ 69,683,029.67	\$ 3,661,966.39



SECTION VI

CAPITAL PROJECTS FUNDS

CONTENTS

	Page
Comparative Combined Balance Sheet--Exhibit "A" -----	53
Comparison of Resources Available for Appropriation--Schedule "A-I" -----	54
Analysis of Change in Unencumbered Cash Balance--Exhibit "B" -----	56
Comparative Combined Statement of Revenue and Expenditures--Exhibit "C" -----	57

Capital Projects Funds

This class includes funds where the resources come from the sale of bonds and ad valorem tax levies dedicated to the Kansas Educational Building Fund, the State Institutions Building Fund and the Correctional Institutions Building Fund. These funds are used in the construction and equipping of educational classrooms, treatment and correctional institutional facilities. Included in this class are funds established in conjunction with the issuance of such bonds as debt service and facilities and maintenance reserve funds. Funds not included in this class are monies derived from the sale of bonds for highway construction and enterprise facilities and monies raised through special assessments.

EXHIBIT "A"

CAPITAL PROJECTS FUNDS
Comparative Combined Balance Sheet
June 30

	Detail of 1984					
	Kansas Educational Building Fund	State Institutions Building Fund	Correctional Institutions Building Fund	Other Capital Projects Funds	1984	1983
RECOGNIZED ASSETS						
Equity in State Treasurer's Common Cash Fund -----	\$ 6,255,780.68	\$ 7,676,342.24	\$ 38,490.19	\$ 186,673.56	\$14,157,286.67	\$ 17,506,711.38
Investments - Cost Basis (Note 1) -----	0.00	0.00	0.00	2,662,758.56	2,662,758.56	2,945,934.83
Uninvested Cash with Fish and Game Commission (Note 2) -----	0.00	0.00	0.00	226,429.54	226,429.54	1,133,289.32
Investments with Fish and Game Commission (Note 2) -----	0.00	0.00	0.00	3,081,249.19	3,081,249.19	5,317,023.77
Ad Valorem Taxes Due from County Treasurers	5,802,587.96	2,305,583.54	0.00	0.00	8,108,171.50	7,822,633.47
Cash Held with Escrow Agent for Purchase of Santa Fe Bldg. (See Sec. XIII, Note 13) -	0.00	0.00	0.00	11,245,000.00	11,245,000.00	11,245,000.00
Amount to be Provided for Revenue Bond Redemption -----	0.00	0.00	0.00	14,615,000.00	14,615,000.00	16,640,000.00
Amount to be Provided for Loan Redemption (See Sec. XIII, Note 13) -----	0.00	0.00	0.00	11,245,000.00	11,245,000.00	11,245,000.00
TOTAL RECOGNIZED ASSETS -----	\$12,058,368.64	\$ 9,981,925.78	\$ 38,490.19	\$43,262,110.85	\$65,340,895.46	\$ 73,855,592.77
LIABILITIES, OTHER OBLIGATIONS AND BALANCES						
LIABILITIES						
Unredeemed Warrants -----	\$ 453,034.22	\$ 315,804.78	\$ 0.00	\$ 4,397.02	\$ 773,236.02	\$ 1,542,442.03
Revenue Bonds Payable (See Section XII) ---	0.00	0.00	0.00	14,615,000.00	14,615,000.00	16,640,000.00
Loan Payable (See Section XIII, Note 13) --	0.00	0.00	0.00	11,245,000.00	11,245,000.00	11,245,000.00
Total Liabilities -----	453,034.22	315,804.78	0.00	25,864,397.02	26,633,236.02	29,427,442.03
OTHER OBLIGATIONS						
Unliquidated Encumbrances						
Fiscal Year Ending June 30, 1984 -----	3,171,228.34	2,199,724.16	0.00	221,861.10	5,592,813.60	---
Fiscal Year Ending June 30, 1985 -----	82,738.44	109,218.67	0.00	0.00	191,957.11	6,777,918.45
Fiscal Year Ending June 30, 1982 -----	35,526.57	10,159.92	0.00	130.00	45,816.49	126,279.61
Fiscal Year Ending June 30, 1981 -----	68,144.16	0.00	0.00	0.00	68,144.16	121,067.86
Fiscal Year Ending June 30, 1980 -----	4,242.09	560.00	0.00	0.00	4,802.09	4,802.09
Fiscal Year Ending June 30, 1979 -----	12,809.96	0.00	0.00	0.00	12,809.96	12,809.96
Fiscal Year Ending June 30, 1978 -----	0.00	100.00	0.00	0.00	100.00	1,359.50
Fiscal Year Ending June 30, 1977 -----	0.00	0.00	0.00	0.00	0.00	1,900.00
Total Unliquidated Encumbrances -----	3,374,689.56	2,319,762.75	0.00	221,991.10	5,916,443.41	7,046,137.47
Unencumbered Balance of Appropriations						
Reappropriated -----	2,338,851.68	3,978,510.45	392.56	0.00	6,317,754.69	4,421,547.20
Total Other Obligations -----	5,713,541.24	6,298,273.20	392.56	221,991.10	12,234,198.10	11,467,684.67
FUND AND AVAILABLE BALANCES						
Unencumbered Cash Balance Available to Finance Appropriations -----	89,205.22	1,062,264.26	38,097.63	0.00	1,189,567.11	4,265,933.77
Unencumbered Cash Balance of Agency Funds - Invested Balances - Cost Basis (Note 1) ---	0.00	0.00	0.00	<39,714.56>	<39,714.56>	230,650.91
Balances with Fish and Game Commission (Note 2) -----	0.00	0.00	0.00	2,662,758.56	2,662,758.56	2,945,934.83
Taxes Due from County Treasurers (Deferred Revenue) -----	5,802,587.96	2,305,583.54	0.00	0.00	8,108,171.50	7,822,633.47
Balance with Escrow Agent for Purchase of Santa Fe Bldg. (See Sec. XIII, Note 13) -	0.00	0.00	0.00	11,245,000.00	11,245,000.00	11,245,000.00
Total Fund and Available Balances -----	5,891,793.18	3,367,847.80	38,097.63	17,175,722.73	26,473,461.34	32,960,466.07
TOTAL LIABILITIES, OTHER OBLIGATIONS AND AVAILABLE BALANCES -----						
	\$12,058,368.64	\$ 9,981,925.78	\$ 38,490.19	\$43,262,110.85	\$65,340,895.46	\$ 73,855,592.77

Note 1 -- Represents on a cost basis amounts invested from the following funds:

FORT HAYS STATE UNIVERSITY	
Physical Education Building Construction Bond and Interest Sinking Fund	\$ 1,210,751.72
UNIVERSITY OF KANSAS (KANSAS CITY CAMPUS)	
Medical Library Bond and Interest Sinking Fund	133,290.10
Parking Facility Bond and Interest Sinking Fund	498,473.87
WICHITA STATE UNIVERSITY	
Academic and Service Building Bond and Interest Sinking Fund	406,582.98
Stadium Bond Redemption Fund	220,323.53
Library Surplus No. 5 Fund	193,336.36
TOTAL	\$ 2,662,758.56

Note 2 -- The following funds have monies outside the State Treasury with the Fish and Game Commission with the Central National Bank, Junction City, Kansas, as Paying Agent and Bond Registrar (See Section XIII, Note 15):

	Investments (Cost Basis)	Uninvested Cash
KANSAS FISH AND GAME COMMISSION		
Fish Hatchery Bonds - Revenue Fund	\$ 0.00	\$ 211,702.00
Fish Hatchery Bonds - Principal and Interest Fund	0.00	3,379.26
Fish Hatchery Bonds - Bond Reserve Fund	634,756.58	0.00
Fish Hatchery Bonds - Construction Fund	2,446,492.61	11,348.28
TOTAL	\$3,081,249.19	\$ 226,429.54

The above amounts were provided by the Kansas Fish and Game Commission.

SCHEDULE "A-I"

CAPITAL PROJECTS FUNDS
Comparison of Resources Available for Appropriation
For the Fiscal Years Ending June 30

	Kansas Educational Building Fund	
	1984	1983
Unencumbered Cash Balance for Appropriations at Beginning of Year -----	\$ 1,557,747.04	\$ 2,807,386.05
Add Prior Fiscal Year's Appropriations Reappropriated -----	2,385,064.85	4,252,341.67
Add Difference Between Prior Years' Encumbrances and Expenditures Charged to Those Encumbrances -----	15,774.71	73,151.28
Adjusted Unencumbered Cash Balance at Beginning of Year -----	\$3,958,586.60	\$ 7,132,879.00
Difference Between Current Year Revenue and Current Year Charges:		
Current Year Revenue -----	12,881,380.42	12,049,043.66
Current Year Charges:		
Expenditures -----	15,516,671.46	14,957,021.55
Less Expenditures Charged to Prior Years' Encumbrances -----	4,275,989.68	4,005,092.34
Expenditures Chargeable to Current Year's Appropriations ---	11,240,681.78	10,951,929.21
Add Unliquidated Encumbrances Chargeable to Current Year's Appropriations -----	3,171,228.34	4,287,181.56
Current Year Charges Against Current Year Appropriations -----	14,411,910.12	15,239,110.77
Add Excess of Current Year Revenue Over Current Year Charges -----		
Less Excess of Current Year Charges Over Current Year Revenue -----	1,530,529.70	3,190,067.11
Unencumbered Cash Balance, June 30 -----	2,428,056.90	3,942,811.89
Less Unencumbered Appropriations:		
Fiscal Year Appropriations -----	14,562,496.00	13,410,945.00
Reappropriations of Unencumbered Balance of Preceding Fiscal Year's Legislative Appropriations -----	2,385,064.85	4,252,341.67
Adjustments to Preceding Fiscal Years' Reappropriations ----	0.00	0.00
Total Appropriations and Reappropriations (Adjusted)-----	16,947,560.85	17,663,286.67
Add Difference Between Prior Years' Encumbrances and Expenditures Charged to Those Encumbrances -----	15,774.71	73,151.28
Total -----	16,963,335.56	17,736,437.95
Less Charges Against Current Appropriations -----	14,411,910.12	15,239,110.77
Unencumbered Balance of Appropriations -----	2,551,425.44	2,497,327.18
Less Appropriations Lapsed by Legislative Session -----	212,573.76	112,262.33
Unencumbered Balance of Appropriations Reappropriated -----	2,338,851.68	2,385,064.85
Unencumbered Cash Balance Available to Finance Succeeding Fiscal Year Appropriations -----	\$ 89,205.22	\$ 1,557,747.04

State Institutions Building Fund

Correctional Institutions Building Fund

1984	1983	1984	1983
\$2,672,522.00	\$2,278,672.95	\$ 35,664.73	\$ 2,218.09
2,031,616.06	2,064,415.89	4,866.29	83,978.26
<u>31,588.45</u>	<u>20,904.58</u>	<u>0.00</u>	<u>5,420.87</u>
\$4,735,726.51	\$4,363,993.42	\$ 40,531.02	\$ 91,617.22
<u>5,302,950.60</u>	<u>5,908,951.22</u>	<u>1,751.77</u>	<u>853.60</u>
5,180,020.44	5,350,894.55	7,465.60	193,325.54
<u>2,381,842.20</u>	<u>2,257,881.29</u>	<u>3,673.00</u>	<u>144,178.74</u>
2,798,178.24	3,093,013.26	3,792.60	49,146.80
<u>2,199,724.16</u>	<u>2,475,793.32</u>	<u>0.00</u>	<u>2,793.00</u>
<u>4,997,902.40</u>	<u>5,568,806.58</u>	<u>3,792.60</u>	<u>51,939.80</u>
<u>305,048.20</u>	<u>340,144.64</u>	<u>2,040.83</u>	<u>51,086.20</u>
5,040,774.71	4,704,138.06	38,490.19	40,531.02
7,031,802.00	6,209,076.00	0.00	0.00
2,031,616.06	2,064,415.89	4,866.29	83,978.26
<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
9,063,518.06	8,273,491.89	4,866.29	83,978.26
<u>31,588.45</u>	<u>20,904.58</u>	<u>0.00</u>	<u>5,420.87</u>
9,095,106.51	8,294,396.47	4,866.29	89,399.13
<u>4,997,902.40</u>	<u>5,568,806.58</u>	<u>3,792.60</u>	<u>51,939.80</u>
4,097,204.11	2,725,589.89	1,073.69	37,459.33
<u>118,693.66</u>	<u>693,973.83</u>	<u>681.13</u>	<u>32,593.04</u>
<u>3,978,510.45</u>	<u>2,031,616.06</u>	<u>392.56</u>	<u>4,866.29</u>
<u>\$1,062,264.26</u>	<u>\$2,672,522.00</u>	<u>\$ 38,097.63</u>	<u>\$ 35,664.73</u>

EXHIBIT "B"

CAPITAL PROJECTS FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1983 to June 30, 1984

	Kansas Educational Building Fund	State Institutions Building Fund	Correctional Institutions Building Fund	Other Capital Projects Funds	Total
AMOUNTS AVAILABLE FOR EXPENDITURE:					
Unencumbered Cash Balance at July 1, 1983 -----	\$ 3,942,811.89	\$ 4,704,138.06	\$ 40,531.02	\$ 230,650.91	\$ 8,918,131.88
Encumbrances Outstanding at July 1, 1983 -----	4,495,225.61	2,533,469.24	3,673.00	13,769.62	7,046,137.47
Subtotal -----	8,438,037.50	7,237,607.30	44,204.02	244,420.53	15,964,269.35
Revenue Fiscal Year 1984 -----	12,881,380.42	5,302,950.60	1,751.77	8,420,849.30	26,606,932.09
TOTAL AVAILABLE -----	21,319,417.92	12,540,557.90	45,955.79	8,665,269.83	42,571,201.44
AMOUNTS EXPENDED AND ENCUMBERED:					
Expenditures Fiscal Year 1984 -----	15,516,671.46	5,180,020.44	7,465.60	8,482,993.29	29,187,150.79
Encumbrances Outstanding at June 30, 1984					
Firm Obligations -----	1,809,348.71	2,148,090.03	0.00	1,801.10	3,959,239.84
Contingent Obligations -----	1,565,340.85	171,672.72	0.00	220,190.00	1,957,203.57
TOTAL EXPENDED AND ENCUMBERED -----	18,891,361.02	7,499,783.19	7,465.60	8,704,984.39	35,103,594.20
UNENCUMBERED CASH BALANCE AT JUNE 30, 1984 -----	\$ 2,428,056.90(a)	\$ 5,040,774.71(a)	\$ 38,490.19(a)	\$ <39,714.56>(b)	\$ 7,467,607.24

(a) This amount does not take into consideration the amount of reappropriated balances of appropriations at June 30, 1984, as follows:

Kansas Educational Building Fund	\$ 2,338,851.68
State Institutions Building Fund	3,978,510.45
Correctional Institutions Building Fund	392.56
Total	\$ 6,317,754.69

(b) This amount does not include the investments on a cost basis in the amount of \$2,662,758.56. The credit balance is due to encumbrances which have been processed that are contingent upon the receiving of cash by the time actual payments become due.

EXHIBIT "C"

CAPITAL PROJECTS FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	Detail of 1984				1984	1983
	Kansas Educational Building Fund	State Institutions Building Fund	Correctional Institutions Building Fund	Other Capital Projects Funds		
OPERATING REVENUE						
Taxes -----	\$12,881,380.42	\$ 5,402,531.10	\$ 1,751.77	\$ 8,140.00	\$18,293,803.29	\$ 18,077,209.74
Agency Earnings -----	0.00	0.00	0.00	1,459,658.90	1,459,658.90	605,907.27
Revenue From the Use of Money and Property-----	0.00	0.00	0.00	1,324,615.98	1,324,615.98	947,986.51
Gifts, Donations and Grants -----	0.00	0.00	0.00	0.00	0.00	19,838.00
Other Operating Revenue -----	0.00	0.00	0.00	0.00	0.00	0.00
GROSS OPERATING REVENUE -----	12,881,380.42	5,402,531.10	1,751.77	2,792,414.88	21,078,078.17	19,650,941.52
OPERATING EXPENDITURES						
Salaries and Wages -----	2,383.35	12,801.28	0.00	145,102.83	160,287.46	114,133.27
Contractual Services -----	2,567,702.20	1,095,055.43	880.00	142,098.18	3,805,735.81	3,284,406.02
Commodities -----	133,455.67	135,578.51	6,585.60	23,404.07	299,023.85	196,869.94
Capital Outlay -----	12,813,130.24	3,936,585.22	0.00	1,895,121.08	18,644,836.54	17,090,935.95
Grants, Claims, Shared Revenue and Debt Service -----	0.00	0.00	0.00	1,304,146.25	1,304,146.25	764,876.45
GROSS OPERATING EXPENDITURES -----	15,516,671.46	5,180,020.44	7,465.60	3,509,872.41	24,214,029.91	21,451,221.63
Excess of Operating Revenue Over Operating Expenditures -----		222,510.66				
Excess of Operating Expenditures Over Operating Revenue -----	2,635,291.04		5,713.83	717,457.53	3,135,951.74	1,800,280.11
GROSS NON-OPERATING REVENUE -----	0.00	<99,580.50>	0.00	5,628,434.42	5,528,853.92	23,949,301.29
GROSS NON-OPERATING EXPENDITURES -----	0.00	0.00	0.00	4,973,120.88	4,973,120.88	24,688,435.36
Excess of Non-Operating Revenue Over Non-Operating Expenditures -----	0.00	<99,580.50>	0.00	655,313.54	555,733.04	
Excess of Non-Operating Expenditures Over Non-Operating Revenue -----						739,134.07
EXCESS OF REVENUE OVER EXPENDITURES -----		\$ 122,930.16				
EXCESS OF EXPENDITURES OVER REVENUE -----	\$ 2,635,291.04		\$ 5,713.83	62,143.99	\$ 2,580,218.70	\$ 2,539,414.18



SECTION VII

ENTERPRISE FUNDS

CONTENTS

	Page
Comparative Combined Balance Sheet--Exhibit "A" -----	61
Analysis of Change in Unencumbered Cash Balance--Exhibit "B" -----	62
Comparative Combined Statement of Revenue and Expenditures--Exhibit "C" -----	63

Enterprise Funds

Enterprise Funds are used to finance services, usually more of a commercial nature than the normal functions of state government, rendered by a state agency primarily to the general public for compensation.

EXHIBIT "A"

ENTERPRISE FUNDS
Comparative Combined Balance Sheet
June 30

	1984	1983
RECOGNIZED ASSETS		
Equity in State Treasurer's Common Cash Fund -----	\$ 16,594,138.48	\$ 16,497,208.75
Cash in Agencies' Imprest Funds -----	1,000.00	1,000.00
Cash with Banks for Purchase of Investments -----	7,756.44	238.39
Investments - Cost Basis (Note 1) -----	23,233,380.32	21,289,726.73
Amount to be Provided for Revenue Bond Redemption -----	57,065,000.00	60,000,000.00
TOTAL RECOGNIZED ASSETS -----	\$ 96,901,275.24	\$ 97,788,173.87
LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES		
LIABILITIES		
Unredeemed Warrants -----	\$ 806,699.30	\$ 1,310,819.07
Revenue Bonds Payable (See Section XII) -----	57,065,000.00	60,000,000.00
Total Liabilities -----	57,871,699.30	61,310,819.07
OTHER OBLIGATIONS		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1984 -----	1,092,296.73	---
Fiscal Year Ending June 30, 1983 -----	9,743.77	906,617.40
Fiscal Year Ending June 30, 1982 -----	35,626.81	70,445.09
Fiscal Year Ending June 30, 1981 -----	141.00	145.00
Total Unliquidated Encumbrances -----	1,137,812.31	977,207.49
FUND BALANCES		
Unencumbered Cash Balances of Agency Funds -----	14,649,626.87	14,209,182.19
Agencies' Imprest Funds -----	1,000.00	1,000.00
Cash in Banks for Purchase of Investments -----	7,756.44	238.39
Invested Balances - Cost Basis (Note 1) -----	23,233,380.32	21,289,726.73
Total Fund Balances -----	37,891,763.63	35,500,147.31
TOTAL LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES -----	\$ 96,901,275.24	\$ 97,788,173.87

Note 1 -- Represents on a cost basis amounts invested from the following funds:

FORT HAYS STATE UNIVERSITY		UNIVERSITY OF KANSAS (LAWRENCE CAMPUS)	
Housing System Bond and Interest Sinking Fund	\$ 474,080.15	J. R. Pearson Residence Hall Bond and Interest Sinking Fund	\$ 1,055,806.37
DEPARTMENT OF HEALTH AND ENVIRONMENT		Hashinger Hall Bond and Interest Sinking Fund	197,332.35
Sewer Disposal Treatment Bond and Interest Sinking Fund	619,987.82	Housing System Bond and Interest Sinking Fund	2,852,810.91
Debt Service Reserve Fund	312,849.53	Stouffer III Bond and Interest Sinking Fund	292,751.02
KANSAS STATE UNIVERSITY		Ellsworth Hall Bond and Interest Sinking Fund	666,039.40
Stadium Bond and Interest Sinking Fund	621,273.64	Hashinger Hall Repair and Replacement Reserve Fund	141,803.02
Student Union Annex II Bond and Interest Sinking Fund	1,694,721.09	Ellsworth Hall Repair and Replacement Reserve Fund	295,408.51
Housing System Bond and Interest Sinking Fund	1,596,054.99	J. R. Pearson Residence Hall Maintenance and Equipment Reserve Fund	392,055.93
Haymaker Hall Bond and Interest Sinking Fund	271,378.81	Stouffer III Repair and Replacement Reserve Fund	251,887.61
Student Union Annex I Bond and Interest Sinking Fund	261,165.03	Housing System Repair and Replacement Reserve Fund	2,320,178.37
Jardine Terrace III Bond and Interest Sinking Fund	156,767.55	Stud. Health Facility Maint., Repair & Equip. Reserve Fund	397,739.35
Student Recreational Building Bond and Interest Sinking Fund	1,006,749.76	UNIVERSITY OF KANSAS (KANSAS CITY CAMPUS)	
Jardine Terrace III - Repair and Replacement Reserve Fund	100,636.12	1961 Student Center Apartments - Bond and Interest Sinking Fund	\$ 28,981.33
Housing System Repair and Replacement Reserve Fund	1,215,675.24	Clinical Facility Bond and Interest Sinking Fund	21,072.81
Haymaker Hall - Repair and Replacement Reserve Fund	199,200.73	Bond Redemption Fund	2,255,061.57
EMPORIA STATE UNIVERSITY		Clinical Facility Bond Reserve Fund	500,000.00
Men's Dormitory No. 3 Bond and Interest Sinking Fund	105,000.00	Clinical Facility Extraordinary Repair Fund	34,296.14
Men's Dormitory No. 1 Bond and Interest Sinking Fund	17,000.00	1961 Student Center Apartments - Bond Reserve Fund	33,295.86
Student Union Bond and Interest Sinking Fund	75,000.00	1961 Student Center Apartments - Extraordinary Repair and Replacement Fund	22,721.81
Student Union Addition Bond and Interest Sinking Fund	135,000.00	Clinical Facility Discretionary Fund	
Women's Dormitory No. 2 Bond and Interest Sinking Fund	28,000.00	WICHITA STATE UNIVERSITY	
Women's Dormitory No. 3 and Student Apartments - Bond and Interest Sinking Fund	163,016.64	On Campus Parking, Construction and Maintenance Fund	361,373.91
Men's Dormitory No. 2 Bond and Interest Sinking Fund	28,000.00	1960 Dormitory Sinking Fund	121,855.88
Women's Dormitory No. 4 Bond and Interest Sinking Fund	35,000.00	On Campus Parking Bond and Interest Sinking Fund	200,000.00
Men's Dormitory No. 1 Building Maintenance and Equipment Reserve Fund	23,000.00	Stadium Bond and Interest Sinking Fund	70,036.25
Women's Dormitory No. 3 and Student Apartments - Maintenance and Equipment Reserve Fund	3,000.00	1960 - Dormitory Repair and Replacement Reserve Fund	75,839.40
Men's Dormitory No. 2 Maintenance & Equipment Reserve Fund	16,157.63	On Campus Parking Major Maintenance Fund	356,096.60
PITTSBURG STATE UNIVERSITY		Library Maintenance Reserve No. 4 Fund	50,000.00
Dormitory Bond and Interest Sinking Fund	14,000.00	Stadium Major Maintenance Reserve Fund	37,500.68
Unit A Women's Dormitory and Food Service and Unit B Men's Dormitory Addition - Bond & Interest Sinking Fund	38,000.00	Academic and Service Building Bond Reserve Fund	300,000.00
East Campus Apartments I and II and Shirk Hall Bond and Interest Sinking Fund	31,000.00	Library Bond Reserve Fund No. 3	250,064.66
1962 Dormitory and Student Apartments Bond and Interest Sinking Fund	101,963.25	1976 - Dormitory Bond Reserve Fund	180,000.00
1962 Dormitory and Student Apartments - Repair and Replacement Reserve Fund	83,000.00	1976 - Dormitory Maintenance Reserve Fund	44,691.60
		TOTAL ENTERPRISE FUNDS INVESTED	\$23,233,380.32

ENTERPRISE FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1983, to June 30, 1984

AMOUNTS AVAILABLE FOR EXPENDITURE:

Unencumbered Cash Balance at July 1, 1983 -----	\$ 14,209,182.19	
Encumbrances Outstanding at July 1, 1983 -----	977,207.49	
Subtotal -----	15,186,389.68	
Revenue Fiscal Year 1984 -----	89,727,247.90	
TOTAL AVAILABLE -----		\$104,913,637.58
AMOUNTS EXPENDED AND ENCUMBERED:		
Expenditures Fiscal Year 1984 -----	89,126,198.40	
Encumbrances Outstanding at June 30, 1984		
Firm Obligations -----	930,743.63	
Contingent Obligations -----	207,068.68	
TOTAL EXPENDED AND ENCUMBERED -----		-90,264,010.71
UNENCUMBERED CASH BALANCE AT JUNE 30, 1984 (Note 1) -----		\$ 14,649,626.87

Note 1 -- This balance does not include the cash advances to banks for the purchase of investments in the amount of \$7,756.44 or the invested balances on a cost basis of \$23,233,380.32. Also not included are the Agencies' Imprest Funds held in local bank accounts in the amount of \$1,000.00.

ENTERPRISE FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1984	1983
OPERATING REVENUE		
Taxes -----	\$ 0.00	\$ 0.00
Agency Earnings -----	16,642,878.36	16,354,493.53
Revenue From the Use of Money and Property -----	22,547,527.59	23,366,002.05
Gifts, Donations and Grants -----	217,762.02	218,176.64
Other Operating Revenue -----	277,665.47	287,743.57
GROSS OPERATING REVENUE -----	39,685,833.44	40,226,415.79
OPERATING EXPENDITURES		
Salaries and Wages -----	15,806,451.22	15,484,559.98
Contractual Services -----	9,883,424.13	10,023,464.84
Commodities -----	6,310,722.19	5,562,454.75
Capital Outlay -----	1,035,671.65	1,013,340.65
Grants, Claims, Shared Revenue and Debt Service -----	2,876,893.06	3,250,497.41
GROSS OPERATING EXPENDITURES -----	35,913,162.25	35,334,317.63
Excess of Operating Revenue Over Operating Expenditures -----	3,772,671.19	4,892,098.16
GROSS NON-OPERATING REVENUE -----	50,041,414.46	65,431,356.66
GROSS NON-OPERATING EXPENDITURES -----	53,213,036.15	67,220,435.02
Excess of Non-Operating Expenditures Over Non-Operating Revenue -----	3,171,621.69	1,789,078.36
EXCESS OF REVENUE OVER EXPENDITURES -----	\$ 601,049.50	\$ 3,103,019.80



SECTION VIII

INTRAGOVERNMENTAL SERVICE FUNDS

CONTENTS

	Page
Comparative Combined Balance Sheet--Exhibit "A" -----	67
Analysis of Change in Unencumbered Cash Balance--Exhibit "B" -----	68
Comparative Combined Statement of Revenue and Expenditures--Exhibit "C" -----	69

Intragovernmental Service Funds

The funds included in this class are used to finance and account for services and commodities by a designated state agency to departments of the same state agency or to other state agencies. These funds are operated on a self-sustaining basis in that they are reimbursed, usually at cost, for the goods or services they produce. They were established by contributions or advances from the General Fund or by other funds.

EXHIBIT "A"

INTRAGOVERNMENTAL SERVICE FUNDS
Comparative Combined Balance Sheet
June 30

	1984	1983
<u>RECOGNIZED ASSETS</u>		
Equity in State Treasurer's Common Cash Fund -----	\$ 22,267,375.83	\$ 18,104,251.99
Cash in Agencies' Imprest Funds -----	0.00	2,000.00
Amount to be Provided for Revenue Bond Redemption -----	0.00	845,000.00
<u>TOTAL RECOGNIZED ASSETS -----</u>	<u>\$ 22,267,375.83</u>	<u>\$ 18,951,251.99</u>
<u>LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Unredeemed Warrants -----	\$ 3,670,191.77	\$ 3,045,103.01
Revenue Bonds Payable (See Section XII) -----	0.00	845,000.00
<u>Total Liabilities -----</u>	<u>3,670,191.77</u>	<u>3,890,103.01</u>
<u>OTHER OBLIGATIONS</u>		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1984 -----	4,404,315.65	---
Fiscal Year Ending June 30, 1983 -----	195,969.56	2,864,484.58
Fiscal Year Ending June 30, 1982 -----	1,010.50	139,789.67
Fiscal Year Ending June 30, 1981 -----	330.00	16,815.10
Fiscal Year Ending June 30, 1980 -----	0.00	54.51
Fiscal Year Ending June 30, 1979 -----	0.00	0.00
Fiscal Year Ending June 30, 1978 -----	0.00	0.00
Fiscal Year Ending June 30, 1977 -----	0.00	0.00
Fiscal Year Ending June 30, 1976 -----	0.00	0.00
Fiscal Year Ending June 30, 1975 -----	0.00	1,044.95
<u>Total Unliquidated Encumbrances -----</u>	<u>\$ 4,601,625.71</u>	<u>3,022,188.81</u>
<u>FUND BALANCES</u>		
Unencumbered Cash Balances of Agency Funds -----	13,995,562.35	12,036,960.17
Accounts and Reports and Treasurer Reconciling Adjustments to be processed in future period -----	<4.00>	0.00
Agencies' Imprest Funds -----	0.00	2,000.00
<u>Total Fund Balances -----</u>	<u>13,995,558.35</u>	<u>12,038,960.17</u>
<u>TOTAL LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES -----</u>	<u>\$22,267,375.83</u>	<u>\$ 18,951,251.99</u>

EXHIBIT "B"

INTRAGOVERNMENTAL SERVICE FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1983, to June 30, 1984

AMOUNTS AVAILABLE FOR EXPENDITURE:

Unencumbered Cash Balance at July 1, 1983 -----	\$ 12,036,960.17	
Encumbrances Outstanding at July 1, 1983 -----	<u>3,022,188.81</u>	
Subtotal -----	15,059,148.98	
Revenue Fiscal Year 1984 -----	<u>71,434,821.44</u>	
TOTAL AVAILABLE -----		\$ 86,493,970.42
AMOUNTS EXPENDED AND ENCUMBERED:		
Expenditures Fiscal Year 1984 -----	67,896,782.36	
Encumbrances Outstanding at June 30, 1984		
Firm Obligations -----	4,023,748.93	
Contingent Obligations -----	<u>577,876.78</u>	
TOTAL EXPENDED AND ENCUMBERED -----		<u>72,498,408.07</u>
UNENCUMBERED CASH BALANCE AT JUNE 30, 1984 -----		<u>\$ 13,995,562.35</u>

EXHIBIT "C"

INTRAGOVERNMENTAL SERVICE FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1984	1983
OPERATING REVENUE		
Taxes -----	\$ 192,857.42	\$ 186,158.85
Agency Earnings -----	64,219,496.58	58,972,795.13
Revenue From the Use of Money and Property -----	5,025,400.19	3,835,771.46
Gifts, Donations and Grants -----	0.00	945.97
Other Operating Revenue -----	142,293.10	11,855.32
GROSS OPERATING REVENUE -----	69,580,047.29	63,007,526.73
OPERATING EXPENDITURES		
Salaries and Wages -----	18,927,060.43	17,888,779.56
Contractual Services -----	22,028,005.11	19,593,085.74
Commodities -----	19,109,572.43	18,310,159.38
Capital Outlay -----	7,721,252.45	6,637,385.63
Grants, Claims, Shared Revenue and Debt Service -----	113.83	49,049.00
GROSS OPERATING EXPENDITURES -----	67,786,004.25	62,478,459.31
Excess of Operating Revenue Over Operating Expenditures -----	1,794,043.04	529,067.42
GROSS NON-OPERATING REVENUE -----	1,854,774.15	1,702,145.04
GROSS NON-OPERATING EXPENDITURES -----	110,778.11	78,747.77
Excess of Non-Operating Revenue Over Non-Operating Expenditures -----	1,743,996.04	1,623,397.27
EXCESS OF REVENUE OVER EXPENDITURES -----	\$ 3,538,039.08	\$ 2,152,464.69



SECTION IX

TRUST AND AGENCY FUNDS

CONTENTS

	Page
Comparative Combined Balance Sheet--Exhibit "A" -----	73
Analysis of Change in Unencumbered Cash Balance--Exhibit "B" -----	74
Comparative Combined Statement of Revenue and Expenditures--Exhibit "C" -----	75

Trust and Agency Funds

In this class are included funds that the state receives, holds, and/or disburses in a fiduciary capacity as trustee, agent or custodian. Trust funds are normally invested to produce additional revenue to be used for the same purposes for which the funds were established. Into the Agency Funds go moneys collected by the state, as agent, and disbursed to other governmental agencies and individuals in accordance with laws and regulations.

EXHIBIT "A"

TRUST AND AGENCY FUNDS
Comparative Combined Balance Sheet
June 30

	Detail of 1984			Other Trust and Agency Funds	1984	1983
	Retirement Funds	Employment Security Funds				
RECOGNIZED ASSETS						
Equity in State Treasurer's Common Cash Fund -----	\$ 8,764,064.37	\$ 2,717,491.52	\$ 95,742,147.56	\$ 107,223,703.45	\$ 101,731,659.98	
Cash in Agencies' Imprest Funds -----	0.00	0.00	500.00	500.00	500.00	
Cash with Banks for Purchase of Investments -----	10.00	0.00	0.00	10.00	322.90	
Cash with U.S. Treasurer -----	0.00	200,971,000.00	0.00	200,971,000.00	134,197,000.00	
Inmate, Patient and Client Monies in State Agencies Custody (Note 3) -----	0.00	0.00	996,176.76	996,176.76	930,589.67	
Public Employees Retirement Fund Investments - Accrual Basis (Note 1) -----	1,758,934,714.84	0.00	0.00	1,758,934,714.84	1,533,004,136.88	
Investments Owned by Other Funds (Cost Basis) (Note 2) -----	0.00	0.00	15,654,498.55	15,654,498.55	17,699,905.02	
Amount to be Provided for Bond Defeasance Redemption -----	0.00	0.00	5,188,000.00	5,188,000.00	5,586,000.00	
TOTAL RECOGNIZED ASSETS -----	\$1,767,698,789.21	\$ 203,688,491.52	\$ 117,581,322.87	\$2,088,968,603.60	\$1,793,150,114.45	
LIABILITIES, OTHER OBLIGATIONS AND BALANCES						
LIABILITIES						
Unredeemed Warrants -----	\$ 8,060,444.83	\$ 2,194,459.19	\$ 35,425,030.38	\$ 45,679,934.40	\$ 38,393,620.79	
Inmate, Patient and Client Trust Funds (Note 3) ---	0.00	0.00	996,176.76	996,176.76	930,589.67	
Defeased Bond Debt Payable (See Section XII) -----	0.00	0.00	5,188,000.00	5,188,000.00	5,586,000.00	
Total Liabilities -----	8,060,444.83	2,194,459.19	41,609,207.14	51,864,111.16	44,910,210.46	
OTHER OBLIGATIONS						
Unliquidated Encumbrances:						
Fiscal Year Ending June 30, 1984 -----	143,467.94	0.00	287,617.21	431,085.15	---	
Fiscal Year Ending June 30, 1983 -----	17,360.12	0.00	28,869.17	46,229.29	541,116.49	
Fiscal Year Ending June 30, 1982 -----	0.00	0.00	0.00	0.00	104,908.57	
Fiscal Year Ending June 30, 1981 -----	0.00	0.00	0.00	0.00	9,380.11	
Fiscal Year Ending June 30, 1980 -----	0.00	0.00	0.00	0.00	0.00	
Fiscal Year Ending June 30, 1979 -----	0.00	0.00	0.00	0.00	550.00	
Total Unliquidated Encumbrances -----	160,828.06	0.00	316,496.38	477,314.44	655,955.17	
FUND BALANCES						
Unencumbered Cash Balances of Agency Funds -----	542,791.48	201,494,032.33	59,985,525.47	262,022,349.28	196,879,084.72	
Accounts and Reports and Treasurer Reconciling Adjustments to be Processed in Future Period ----	0.00	0.00	15,105.33	15,105.33	0.00	
Agencies' Imprest Funds -----	0.00	0.00	500.00	500.00	500.00	
Cash in Banks for Purchase of Investments -----	10.00	0.00	0.00	10.00	322.90	
Invested Balances of Public Employees Retirement Fund - Accrual Basis (Note 1) -----	1,758,934,714.84	0.00	0.00	1,758,934,714.84	1,533,004,136.88	
Invested Balances of Other Funds - Cost Basis (Note 2) -----	0.00	0.00	15,654,498.55	15,654,498.55	17,699,905.02	
Total Fund Balances -----	1,759,477,516.32	201,494,032.33	75,655,629.35	2,036,627,178.00	1,747,583,948.82	
TOTAL LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES -----	\$1,767,698,789.21	\$ 203,688,491.52	\$ 117,581,332.87	\$2,088,968,603.60	\$1,793,150,114.45	
Note 1-- Public Employees Retirement Fund Investments (Accrual Basis):						
KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM						
Kansas Public Employee Retirement Fund:						
Temporary at Cost	\$ 518,136,340.13					
Kansas Capital Fund	108,100,000.00					
Accumulated Depreciation	<637,158.92>					
Common Stock at Cost	511,057,839.59					
Preferred Stock	4,311.95					
Small Business Administration Guaranteed Loans	1,392,769.18					
Bonds - Face	579,454,900.11					
Premiums	7,308,187.44					
Discounts	<82,279,269.92>					
Accrued Interest Purchased	1,957,432.31					
Dividends Receivables	1,937,574.87					
Interest Receivables	13,191,379.08					
Receivables on Sales of Investments	41,778,846.97					
Payables on Purchase of Investments	<11,429,985.87>					
Mortgages	58,928,605.16					
Capital Towers	10,032,942.76					
TOTAL RETIREMENT FUNDS INVESTED	\$1,758,934,714.84					
Note 2--Investments Owned by Other Funds (Cost Basis):						
OTHER TRUST AND AGENCY FUNDS:						
DEPARTMENT OF ADMINISTRATION						
Self-Insurance Reserve Fund	\$ 4,376,633.99					
HISTORICAL SOCIETY, STATE						
All-Sports Hall of Fame Trust Fund	14,236.13					
INSURANCE DEPARTMENT						
Health Care Stabilization Fund	5,217,717.91					
KANSAS STATE UNIVERSITY						
State Agricultural University Fund	1,189,832.66					
EMPORIA STATE UNIVERSITY						
State Normal School Fund	263,611.47					
REAL ESTATE COMMISSION						
Real Estate Recovery Revolving Fund	167,360.67					
STATE TREASURER						
Stormont Library Permanent Fund 4,988.75						
KU Humanities Bldg.-Bond & Interest & Sinking Fund 793,448.11						
KU Student Union Addition Bond & Interest Sinking Fund 383,138.32						
KU Student Health Facility Bond & Interest Sinking Fund 1,278,092.01						
KU Student Union Annex Bond & Interest Sinking Fund 401,960.00						
KU Satellite Union Bond & Interest Sinking Fund 1,223,742.69						
UNIVERSITY OF KANSAS						
Permanent University Fund 339,735.94						
TOTAL OTHER TRUST AND AGENCY FUNDS \$ 15,654,498.55						
Note 3 -- Represents the amount of Inmate, Patient and Client Monies held in trust by state agencies as follows:						
AGENCY						
Correctional-Vocational Training Center \$ 12,577.56						
Kansas Correctional Institution for Women 44,794.87						
Industrial Reformatory 36,929.66						
Youth Center at Topeka 65,811.89						
Youth Center at Beloit 9,613.31						
Youth Center at Atchison 12,783.86						
Kansas Neurological Institute 73,970.76						
Larned State Hospital 49,702.76						
Osawatimie State Hospital 41,074.93						
Parsons State Hospital and Training Center 100,901.20						
Department of Corrections						
El Dorado Honor Camp 1,073.67						
Toronto Honor Camp 1,088.54						
Wichita Work Release Center 13,761.93						
Penitentiary, State 69,667.46						
Kansas Reception and Diagnostic Center 2,344.49						
*Rainbow Mental Health Facility N/A						
Norton State Hospital 41,980.99						
*School for the Visually Handicapped N/A						
School for the Deaf 5,139.34						
Dept. of Soc. & Rehab. Services, Voc. Rehab. Units 1,751.67						
Kansas Soldiers Home 113,167.01						
Topeka State Hospital 21,333.47						
Winfield State Hospital and Training Center 276,707.39						
TOTAL TRUST FUNDS HELD IN CUSTODIANSHIP \$ 996,176.76						
*Please note these agencies were unable to supply the required information concerning the patient and client monies held in trust.						

TRUST AND AGENCY FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1983, to June 30, 1984

	Retirement Funds	Employment Security Funds	Other Trust and Agency Funds	Total
AMOUNTS AVAILABLE FOR EXPENDITURE:				
Unencumbered Cash Balance at July 1, 1983 -----	\$ 95,354.79	\$ 134,803,753.14	\$ 61,979,976.09	\$ 196,879,084.02
Encumbrances Outstanding at July 1, 1983 -----	110,086.70	0.00	545,868.47	655,955.17
Subtotal -----	205,441.49	134,803,753.14	62,525,844.56	197,535,039.19
Revenue Fiscal Year 1984 -----	417,266,299.76	218,564,204.85	997,601,801.12	1,633,432,305.73
TOTAL AVAILABLE -----	417,471,741.25	353,367,957.99	1,060,127,645.68	1,830,967,344.92
AMOUNTS EXPENDED AND ENCUMBERED:				
Expenditures Fiscal Year 1984 -----	416,768,121.71	151,873,925.66	999,825,633.83	1,568,467,681.20
Encumbrances Outstanding at June 30, 1984				
Firm Obligations -----	160,828.06	0.00	131,346.26	292,174.32
Contingent Obligations -----	0.00	0.00	185,140.12	185,140.12
TOTAL EXPENDED AND ENCUMBERED -----	416,928,949.77	151,873,925.66	1,000,142,120.21	1,568,944,995.64
UNENCUMBERED CASH BALANCE AT JUNE 30, 1984 (Note 1) -----	\$ 542,791.48	\$ 201,494,032.33	\$ 59,985,525.47	\$ 262,022,349.28

Note 1 -- This balance does not include the Investments the Cash with Banks for the Purchase of Investments, nor Agency Imprest Funds held in local bank accounts. The amounts for these items are shown in Exhibit A, Trust and Agency Funds Comparative Combined Sheet.

EXHIBIT "C"

TRUST AND AGENCY FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	Detail of 1984			1984	1983
	Retirement Funds	Employment Security Funds	Other Trust and Agency Funds		
OPERATING REVENUE					
Taxes -----	\$ 0.00	\$ 175,648,020.20	\$ 132,357,393.33	\$ 308,005,413.53	\$ 220,442,547.17
Agency Earnings -----	0.00	0.00	145,929.60	145,929.60	149,969.80
Revenue From the Use of Money and Property -----	182,311,123.18	14,988,164.16	2,796,853.41	200,096,140.75	235,716,382.40
Gifts, Donations and Grants -----	0.00	20,638,503.93	2,841,211.47	23,479,715.40	56,337,759.45
Other Operating Revenue -----	33,547.90	124,921.34	13,429,485.10	13,587,954.34	3,544,846.62
GROSS OPERATING REVENUE -----	182,344,671.08	211,399,609.63	151,570,872.91	545,315,153.62	517,191,505.44
OPERATING EXPENDITURES					
Salaries and Wages -----	1,100,421.79	0.00	1,790,806.79	2,891,228.59	1,493,109.29
Contractual Services -----	9,755,270.16	0.00	2,623,328.22	12,378,598.38	9,397,036.58
Commodities -----	28,739.83	0.00	86,685.87	115,425.70	77,611.93
Capital Outlay -----	17,820.55	0.00	517,904.62	535,725.17	923,246.69
Grants, Claims, Shared Revenue and Debt Service -----	78,162,362.32	149,944,559.26	252,204,142.97	480,311,064.55	519,690,486.25
GROSS OPERATING EXPENDITURES -----	89,064,614.65	149,944,559.26	257,222,868.47	496,232,042.38	531,581,490.74
Excess of Operating Revenue Over Operating Expenditures -----	93,280,056.43	61,455,050.37		49,083,111.24	
Excess of Operating Expenditures Over Operating Revenue -----			105,651,995.56		14,389,985.30
GROSS NON-OPERATING REVENUE -----	234,921,628.68	7,164,595.22	846,030,928.21	1,088,117,152.11	995,943,987.18
GROSS NON-OPERATING EXPENDITURES -----	327,703,507.06	1,929,366.40	742,602,765.36	1,072,235,638.82	1,029,695,441.07
Excess of Non-Operating Revenue Over Non-Operating Expenditures -----		5,235,228.82	103,428,162.85	15,881,513.29	
Excess of Non-Operating Expenditures Over Non-Operating Revenue -----	92,781,878.38				22,751,453.89
EXCESS OF REVENUE OVER EXPENDITURES -----	\$ 498,178.05	\$ 66,690,279.19		\$ 64,964,624.53	
EXCESS OF EXPENDITURES OVER REVENUE -----			\$ 2,223,832.71		\$ 48,141,439.19



SECTION X

CLEARING, REFUND AND SUSPENSE FUNDS

CONTENTS

	Page
Comparative Combined Balance Sheet--Exhibit "A" -----	79
Analysis of Change in Unencumbered Cash Balance--Exhibit "B" -----	80
Comparative Combined Statement of Revenue and Expenditures--Exhibit "C" -----	81

Clearing, Refund and Suspense Funds

Included are funds used to clear transactions related to payroll deductions and contributions and certain other transactions of a non-operating nature. This class also includes specific funds established for refunding overcollections of taxes, fees and other monies. Suspense funds are included in this class for temporary depositing of monies until proper disposition can be determined. Generally, the type of funds included in this class are those which cannot be properly classified into another fund class.

EXHIBIT "A"

CLEARING, REFUND AND SUSPENSE FUNDS
Comparative Combined Balance Sheet
June 30

	1984	1983
<u>RECOGNIZED ASSETS</u>		
Equity in State Treasurer's Common Cash Fund -----	\$ 28,149,216.98	\$ 18,878,850.40
<u>TOTAL RECOGNIZED ASSETS -----</u>	<u>\$ 28,149,216.98</u>	<u>\$ 18,878,850.40</u>
<u>LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Unredeemed Warrants -----	\$ 12,061,905.70	\$ 10,526,842.55
<u>OTHER OBLIGATIONS</u>		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1984 -----	46,666.33	---
Fiscal Year Ending June 30, 1983 -----	0.00	53,410.89
Total Unliquidated Encumbrances -----	46,666.33	53,410.89
<u>FUND BALANCES</u>		
Unencumbered Cash Balance of Agency Funds -----	16,029,538.33	8,298,596.96
Accounts and Reports and Treasurer Reconciling Adjustments to be processed in future period -----	11,106.62	0.00
<u>TOTAL LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES -----</u>	<u>\$ 28,149,216.98</u>	<u>\$ 18,878,850.40</u>

CLEARING, REFUND AND SUSPENSE FUNDS
 Analysis of Change in Unencumbered Cash Balance
 July 1, 1983, to June 30, 1984

AMOUNTS AVAILABLE FOR EXPENDITURE:

Unencumbered Cash Balance at July 1, 1983 -----	\$ 8,298,596.96
Encumbrances Outstanding at July 1, 1983 -----	53,410.89
Subtotal -----	8,352,007.85
Revenue Fiscal Year 1984 -----	261,481,597.25

TOTAL AVAILABLE -----	\$269,833,605.10
-----------------------	------------------

AMOUNTS EXPENDED AND ENCUMBERED:

Expenditures Fiscal Year 1984 -----	253,757,400.44
Encumbrances Outstanding at June 30, 1984	
Firm Obligations -----	566.84
Contingent Obligations -----	46,099.49

TOTAL EXPENDED AND ENCUMBERED -----	253,804,066.77
-------------------------------------	----------------

UNENCUMBERED CASH BALANCE AT JUNE 30, 1984 -----	\$ 16,029,538.33
--	------------------

EXHIBIT "C"

CLEARING, REFUND AND SUSPENSE FUNDS
 Comparative Combined Statement of Revenue and Expenditures
 For the Fiscal Years Ending June 30

	1984	1983
OPERATING REVENUE		
Taxes -----	\$187,022,035.85	\$168,941,725.17
Agency Earnings -----	225,541.95	276,971.50
Revenue From the Use of Money and Property -----	1,377,819.53	1,150,200.60
Gifts, Donations and Grants -----	0.00	0.00
Other Operating Revenue -----	171,901.36	108,580.44
GROSS OPERATING REVENUE -----	188,797,298.69	170,477,477.71
OPERATING EXPENDITURES		
Salaries and Wages -----	322,581.89	296,322.05
Contractual Services -----	1,588,915.23	974,477.70
Commodities -----	11,390.58	10,592.61
Capital Outlay -----	0.00	0.00
Grants, Claims, Shared Revenue and Debt Service -----	885,723.89	710,751.34
GROSS OPERATING EXPENDITURES -----	2,808,611.59	1,992,143.70
Excess of Operating Revenue Over Operating Expenditures -----	185,988,687.10	168,485,334.01
GROSS NON-OPERATING REVENUE -----	72,684,298.56	14,609,259.04
GROSS NON-OPERATING EXPENDITURES -----	250,948,788.85	182,098,624.73
Excess of Non-Operating Expenditures Over Non-Operating Revenue -----	178,264,490.29	167,489,365.69
EXCESS OF REVENUE OVER EXPENDITURES -----	<u>\$ 7,724,196.81</u>	<u>\$ 995,968.32</u>



SECTION XI

PAYROLL CLEARING FUND

CONTENTS

	Page
Comparative Balance Sheet--Exhibit "A" -----	85
Comparative Analysis of Change in Unencumbered Cash Balance--Exhibit "B" -----	86
Comparative Statement of Revenue and Expenditures--Exhibit "C" -----	87

Payroll Clearing Fund

The law provides that a payroll account may be established in the state treasury to permit the issuance of a consolidated payroll for each state agency. The receipts to this account are derived from transfers of monies from other funds within the treasury. The disbursements are made by payroll warrants for the net amount of salaries to state employees and the remainder of funds in the form of OASDHI, withholding taxes, retirement and miscellaneous payroll deductions are disbursed to other governmental units and the appropriate entities. Normally monies transferred in are disbursed within the same month and not later than the end of a quarter. Currently, the Kansas Integrated Personnel Payroll System (K.I.P.P.S.) is being phased in. Under this system, payrolls of state agencies are charged directly against the appropriate agency account or accounts in the state treasury on an individual account basis rather than utilizing the payroll clearing fund.

EXHIBIT "A"

PAYROLL CLEARING FUND
Comparative Balance Sheet
June 30

	1984	1983
<u>RECOGNIZED ASSETS</u>		
Equity in State Treasurer's Common Cash Fund -----	\$ 28,280,325.54	\$ 59,117,093.87
<u>TOTAL RECOGNIZED ASSETS</u> -----	<u>\$ 28,280,325.54</u>	<u>\$ 59,117,093.87</u>
<u>LIABILITIES</u>		
Unredeemed Warrants -----	\$ 18,225,501.53	\$ 35,872,618.84
Due for Payroll Deductions, Taxes, Retirement, Etc.:		
Due Federal Government for Social Security -----	2,423,150.92	6,361,910.13
Due Federal Government for Federal Withholding Taxes -----	2,922,165.60	6,628,121.10
Due Federal Government for Savings Bonds -----	17,951.17	54,260.52
Due Department of Revenue for Kansas Withholding Taxes -----	631,900.44	1,392,397.75
Due for Worker's Compensation Contributions -----	87,052.72	200,581.68
Due for Parking Fees -----	10.00	7,490.00
Due for Unemployment Compensation Contributions -----	145,137.52	191,303.90
Due for Retirement Contributions due Teachers' Insurance Annuity Association and College Retirement Equity Fund -----	1,300,367.24	1,680,753.57
Due for Retirement Contributions due Kansas Public Employees Retirement System ---	942,307.69	3,210,719.89
Due for Health Insurance Carrier and Health Maintenance Organization -----	1,473,068.62	3,036,199.27
Due for Membership Fees Due Employee Organizations -----	7,542.92	12,231.40
Due for United Way -----	5,048.82	11,630.40
Due Aetna Life Insurance and Annuity Company for Deferred Compensation -----	99,120.35	456,875.42
Total Due for Payroll Deductions, Taxes, Retirement, Etc. -----	10,054,824.01	23,244,475.03
<u>TOTAL LIABILITIES</u> -----	<u>\$ 28,280,325.54</u>	<u>\$ 59,117,093.87</u>

EXHIBIT "B"

PAYROLL CLEARING FUND
Comparative Analysis of Change in Unencumbered Cash Balance
For the Fiscal Years Ending June 30

	1984	1983
Balance, July 1 -----	23,244,475.03	22,570,633.78
Add: Transfers from Other State Funds -----	433,518,803.34	788,252,032.19
Total Amount Available -----	456,763,278.37	810,822,665.97
Less: Transfers to Other Funds -----	183,861,979.95	314,236,363.60
Payroll Warrants Issued (Including Earned Income Credits) -----	262,846,474.41	473,341,827.34
Total Disbursements -----	446,708,454.36	787,578,190.94
BALANCE, June 30 -----	<u>\$ 10,054,824.01</u>	<u>\$ 23,244,475.03</u>

EXHIBIT "C"

PAYROLL CLEARING FUND
Comparative Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	<u>1984</u>	<u>1983</u>
NON-OPERATING REVENUE		
Transfers from Other State Funds -----	\$433,518,803.34	\$788,252,032.19
GROSS NON-OPERATING REVENUE -----	433,518,803.34	788,252,032.19
NON-OPERATING EXPENDITURES		
Gross Transfers from Payroll Clearing Fund -----	183,861,979.95	314,236,363.60
Warrants Issued from Payroll Clearing Fund:		
Payroll Warrants (Including Earned Income Credits) -----	262,846,474.41	473,341,827.34
GROSS NON-OPERATING EXPENDITURES -----	446,708,454.36	787,578,190.94
Excess of Non-Operating Revenue Over Non-Operating Expenditures -----		\$ 673,841.25
Excess of Non-Operating Expenditures Over Non-Operating Revenue -----	\$ 13,189,651.02	



SECTION XII

GENERAL LONG-TERM OBLIGATIONS

ACCOUNT GROUP

REVENUE BOND INDEBTEDNESS
JUNE 30, 1984

DESCRIPTION OF LOAN (By Fund Class and Agency)	Date of Issue	Future Fiscal Year of Maturities	Interest Rate %	Amount of Issue
HIGHWAY FUNDS				
Department of Transportation K.S.A. Chapter 68, Article 23				
Highways	June 1, 1972 (Series A)	1985 - 1986 1987 1988 - 1989 1990 - 1993 1994 - 1997 1998 - 2000 2001	5.50 5.30 4.90 5.00 5.10 5.20 3.50	\$ 12,230,000 1,255,000 2,710,000 6,340,000 7,810,000 7,045,000 2,610,000
	(Series B)	1985 - 1989 1990 1991 - 1992 1993 - 1997 1998 - 2001 2002	5.50 5.40 5.25 5.30 5.40 4.50	15,260,000 1,395,000 2,990,000 8,845,000 8,785,000 2,725,000
	October 1, 1973 (Series A)	1985 - 1988 1989 - 1990 1991 - 1994 1995 1996 - 1998 1999 - 2002 2003	5.50 5.00 5.25 5.30 5.40 5.50 4.50	12,655,000 2,605,000 5,995,000 1,700,000 5,600,000 8,845,000 2,600,000
	October 1, 1976 (Series B)	1985 - 1988 1989 - 1995 1996 - 1997 1998 - 2000 2001	6.50 5.75 5.90 6.00 4.50	12,730,000 22,410,000 8,435,000 14,825,000 5,600,000
	September 1, 1977 (Series A)	Retired 1985 - 1987 1988 - 1990 1991 1992 1993 - 1995 1996 - 1997	4.75 6.00 4.75 4.80 4.90 5.00 4.00	1,485,000 13,505,000 6,155,000 2,280,000 2,405,000 8,045,000 6,125,000
	March 1, 1979 (Series A)	1985 - 1986 1987 1988 - 1989 1990 - 1995	6.50 5.90 5.40 5.50	9,305,000 2,715,000 5,890,000 22,090,000
TOTAL HIGHWAY FUNDS REVENUE BOND INDEBTEDNESS				264,000,000
ENTERPRISE FUNDS				
Fort Hays State University K.S.A. Chapter 76, Article 6a				
Housing System Revenue	October 1, 1962 (Series A) (Series B) (Series C) (Series D)	1985 - 1997 1985 - 1999 1985 - 2003 1985 - 2002	2.75 3.00 3.375 3.50	450,000 656,000 1,250,000 375,000
	October 1, 1963	1985 - 2003	3.625	636,000
	August 1, 1968 (Series A) (Series B)	1985 - 2008 1985 - 1993	3.00 5.00	500,000 550,000

Current Transactions					
Bonded Debt Outstanding July 1, 1983	New Bonds Issued	Principal Due	Principal Paid	Bonds Transferred by Defeasance	Bonded Debt Outstanding June 30, 1984
\$ 3,420,000	\$	\$ 1,085,000	\$ 1,085,000	\$	\$ 2,335,000
1,255,000					1,255,000
2,710,000					2,710,000
6,340,000					6,340,000
7,810,000					7,810,000
7,045,000					7,045,000
2,610,000					2,610,000
7,060,000		1,015,000	1,015,000		6,045,000
1,395,000					1,395,000
2,990,000					2,990,000
8,845,000					8,845,000
8,785,000					8,785,000
2,725,000					2,725,000
5,420,000		965,000	965,000		4,455,000
2,605,000					2,605,000
5,995,000					5,995,000
1,700,000					1,700,000
5,600,000					5,600,000
8,845,000					8,845,000
2,600,000					2,600,000
10,930,000		1,920,000	1,920,000		9,010,000
22,410,000					22,410,000
8,435,000					8,435,000
14,825,000					14,825,000
5,600,000					5,600,000
-----					-----
6,810,000		1,570,000	1,570,000		5,240,000
6,155,000					6,155,000
2,280,000					2,280,000
2,405,000					2,405,000
8,045,000					8,045,000
6,125,000					6,125,000
7,195,000		2,250,000	2,250,000		4,945,000
2,715,000					2,715,000
5,890,000					5,890,000
22,090,000					22,090,000
-----					-----
227,665,000		8,805,000	8,805,000		218,860,000
246,000		15,000	15,000		231,000
388,000		19,000	19,000		369,000
842,000		30,000	30,000		812,000
231,000		9,000	9,000		222,000
418,000		15,000	15,000		403,000
380,000		10,000	10,000		370,000
310,000		25,000	25,000		285,000

DESCRIPTION OF LOAN (By Fund Class and Agency)	Date of Issue	Future Fiscal Year of Maturities	Interest Rate %	Amount of Issue
ENTERPRISE FUNDS - Continued				
Fort Hays State University - Concluded				
Housing System Revenue	February 1, 1969	Retired	5.375	\$ 235,000
		Retired	5.125	230,000
		1985 - 1987	5.00	605,000
		1988 - 1989	5.25	190,000
		1990 - 1994	5.375	565,000
Health and Environment K.S.A. Chapter 12, Article 37				
Sewage Treatment Construction	June 1, 1974 (Series B)	Retired	5.75	465,000
		1985	5.625	60,000
		1986	5.30	65,000
		1987 - 1990	5.40	300,000
		1991 - 1994	5.50	370,000
	December 1, 1976 (Series D)	1985	5.25	710,000
		1986	4.90	105,000
		1987	5.00	110,000
		1988	5.10	120,000
		1989	5.20	125,000
		1990	5.30	130,000
		1991	5.40	140,000
		1992	5.50	145,000
		1993	5.60	155,000
		1994	5.70	165,000
		1995 - 1996	5.75	350,000
Kansas State University K.S.A. Chapter 76, Article 6a				
Student Union Annex I	July 1, 1961	Retired	4.00	170,000
		Retired	3.75	320,000
		Retired	4.25	90,000
		1985 - 1986	4.00	320,000
Married Students Apartments No. 3	October 1, 1962	Retired	3.125	45,000
		Retired	2.50	15,000
		Retired	2.625	40,000
		Retired	2.75	50,000
		Retired	3.125	30,000
		Retired	3.10	65,000
		Retired	3.50	50,000
		Retired	3.25	25,000
		Retired	3.30	25,000
		Retired	3.35	25,000
		1985 - 2003	3.375	800,000
Housing System Revenue	April 1, 1964	1985 - 1996	2.75	1,212,000
	(Series A)	1985 - 1997	2.875	1,792,000
	(Series B)	1985 - 1997	2.75	1,062,000
	(Series C)	1985 - 2002	3.375	1,475,000
	(Series D)	1985 - 2000	3.50	730,000
	(Series E)	Retired	4.00	135,000
	(Series F)	Retired	3.00	210,000
		Retired	3.10	120,000
		Retired	3.25	240,000
	(Series G)	Retired	3.75	335,000
		Retired	3.70	180,000
		1985 - 1992	3.50	826,000
		1993 - 1999	3.60	890,000
		2000 - 2004	3.625	775,000
	April 1, 1965 (Series A)	Retired	3.50	20,000
		1985 - 2005	3.75	1,730,000
Building Revenue	April 1, 1966	1985 - 2006	3.00	2,890,000
Stadium Revenue	October 1, 1967	Retired	5.00	120,000
		Retired	4.50	300,000
		1985	4.375	610,000
		1986 - 1988	4.30	420,000

Current Transactions

Bonded Debt Outstanding July 1, 1983	New Bonds Issued	Principal Due	Principal Paid	Bonds Transferred by Defeasance	Bonded Debt Outstanding June 30, 1984
\$ ----- ----- 330,000 190,000 565,000	\$ -----	\$ 75,000	\$ 75,000	\$ -----	\$ ----- ----- 255,000 190,000 565,000
60,000 60,000 65,000 300,000 370,000		60,000	60,000		----- 60,000 65,000 300,000 370,000
195,000 105,000 110,000 120,000 125,000 130,000 140,000 145,000 155,000 165,000 350,000		95,000	95,000		100,000 105,000 110,000 120,000 125,000 130,000 140,000 145,000 155,000 165,000 350,000
----- ----- 170,000		55,000	55,000		----- ----- 115,000
----- ----- ----- ----- ----- ----- ----- ----- ----- ----- 781,000		30,000	30,000		----- ----- ----- ----- ----- ----- ----- ----- ----- ----- 751,000
646,000 967,000 592,000 995,000 456,000 ----- ----- ----- ----- 90,000 826,000 890,000 775,000		42,000 60,000 36,000 40,000 20,000 90,000	42,000 60,000 36,000 40,000 20,000 90,000		604,000 907,000 556,000 955,000 436,000 ----- ----- ----- ----- ----- 826,000 890,000 775,000
1,290,000		40,000	40,000		1,250,000
2,084,000		60,000	60,000		2,024,000
----- ----- 190,000 420,000		90,000	90,000		----- ----- 100,000 420,000

DESCRIPTION OF LOAN (By Fund Class and Agency)	Date of Issue	Future Fiscal Year of Maturities	Interest Rate %	Amount of Issue
ENTERPRISE FUNDS - Continued				
Kansas State University - Concluded				
Student Union Annex II	November 1, 1968	Retired	5.25	\$ 790,000
		Retired	4.75	710,000
		1985 - 1986	4.875	330,000
		1987 - 1989	5.00	570,000
		1990 - 1994	5.125	1,550,000
Student Recreational Building	May 1, 1977	Retired	5.50	840,000
		1985 - 1987	5.20	710,000
		1988 - 1991	5.10	490,000
		1992	5.20	120,000
		1993	5.30	120,000
		1994 - 2001	5.50	720,000
Emporia State University				
K.S.A. Chapter 76, Article 6a				
Men's Residence Hall No. 1	May 1, 1957	1985 - 1997	2.75	150,000
Women's Dormitory No. 2	November 1, 1959	1985 - 2000	3.125	250,000
Women's Residence Hall No. 3	October 1, 1961	Retired	3.00	54,000
		Retired	2.875	98,000
		Retired	3.375	260,000
		1985 - 2001	3.50	888,000
Student Union Annex	October 1, 1961	Retired	2.875	60,000
		Retired	3.375	100,000
		1985 - 1991	3.50	340,000
Women's Dormitory No. 4	April 1, 1962	Retired	3.00	20,000
		Retired	2.75	10,000
		Retired	3.25	10,000
		Retired	3.375	22,000
		Retired	3.50	42,000
		1985 - 1998	3.375	164,000
		1999 - 2001	3.625	57,000
Men's Residence Hall No. 2	May 1, 1964	1985 - 2004	3.625	275,000
Men's Residence Hall No. 3	April 1, 1969	1985 - 2000	3.00	1,100,000
		Canceled	7.25	30,000
		Retired	7.00	30,000
		2001 - 2003	6.50	85,000
		2003	6.75	30,000
		2004 - 2009	7.125	270,000
Student Union Addition	April 1, 1970	Retired	7.00	205,000
		1985	6.75	130,000
		1986 - 1987	7.00	70,000
		1988 - 2000	7.25	795,000
Pittsburg State University				
K.S.A. Chapter 76, Article 6a				
Men's Residence Hall No. 3	October 1, 1955	Retired	3.50	24,000
		Retired	3.25	34,000
		1985 - 1987	3.50	67,000
Married Students Apartments 1 and 2 and Men's Dormitory No. 4	October 1, 1956	1985 - 1997	2.75	400,000
Student Center Addition	October 1, 1961	Retired	2.50	66,000
		Retired	2.875	74,000
		Retired	3.50	64,000
		Retired	3.00	22,000
		Retired	3.10	24,000
		Retired	3.20	24,000
		Retired	3.25	26,000
		Retired	3.30	26,000
		Retired	3.375	54,000
		1985 - 1992	3.50	334,000
Women's Dormitory and Food Service - Men's Dormitory Addition	April 1, 1965	1985 - 2005	3.75	1,250,000

DESCRIPTION OF LOAN (By Fund Class and Agency)	Date of Issue	Future Fiscal Year of Maturities	Interest Rate %	Amount of Issue
ENTERPRISE FUNDS - Continued				
Pittsburg State University - Concluded				
Dormitory and Married Students Apartments	October 1, 1962			
	(Series A)	1985 - 1996	3.125	\$ 206,000
	(Series B)	Retired	2.75	40,000
		Retired	3.125	58,000
		Retired	3.25	32,000
		Retired	3.375	74,000
		1985 - 2002	3.50	772,000
University of Kansas				
K.S.A. Chapter 76, Article 6a				
J. R. Pearson Resident Hall	October 1, 1956	1985 - 1997	2.75	710,000
Hashinger Hall	April 1, 1961	1985 - 2000	3.50	1,300,000
Stauffer Place III	October 1, 1961	Retired	3.375	192,000
		1985 - 2001	3.50	408,000
Ellsworth Hall	April 1, 1962	1985 - 1999	3.375	1,750,000
Housing System Revenue	April 1, 1964			
	(Series A)	1985 - 1996	2.75	841,000
	(Series B)	1985 - 1998	2.875	936,000
	(Series C)	1985 - 1997	3.00	2,312,000
	(Series E)	Retired	4.25	160,000
		Retired	3.75	180,000
		1985 - 1999	3.50	1,690,000
		2000 - 2004	3.60	650,000
Housing System Revenue	April 1, 1965			
Oliver Hall	(Series A)	1985 - 2003	3.75	2,700,000
University of Kansas Medical Center				
K.S.A. Chapter 76, Article 8				
Dormitory Addition	October 1, 1961	Retired	2.75	17,000
		Retired	3.00	9,000
		Retired	3.25	19,000
		1985 - 2002	3.375	119,000
Clinical Facility	September 1, 1976	1985 - 1986	8.00	5,240,000
		1987 - 1989	6.50	3,265,000
		1990 - 1991	6.75	2,640,000
		1992 - 1993	7.00	3,080,000
		1994 - 1997	7.25	7,775,000
Wichita State University				
K.S.A. Chapter 76, Article 6a				
Field House Revenue	October 1, 1954	Retired	2.875	139,000
		Retired	3.125	53,000
		Retired	3.25	308,000
Student Union Revenue	February 1, 1958			
	(Series A)	Retired	4.00	122,000
		Retired	3.50	18,000
		Retired	3.875	105,000
		Retired	4.00	255,000
	(Series B)	1985 - 1997	2.875	1,200,000

Bonded Debt Outstanding July 1, 1983	New Bonds Issued	Current Transactions		Bonds Transferred by Defeasance	Bonded Debt Outstanding June 30, 1984
		Principal Due	Principal Paid		
\$ 106,000	\$	\$ 7,000	\$ 7,000	\$	\$ 99,000
-----					-----
-----					-----
-----					-----
607,000		24,000	24,000		583,000
349,000		21,000	21,000		328,000
721,000		34,000	34,000		687,000
-----					-----
348,000		14,000	14,000		334,000
949,000		50,000	50,000		899,000
439,000		30,000	30,000		409,000
534,000		30,000	30,000		504,000
1,295,000		76,000	76,000		1,219,000
-----					-----
1,490,000		70,000	70,000		1,420,000
650,000					650,000
1,678,000		55,000	55,000		1,623,000
-----					-----
-----					-----
107,000		4,000	4,000		103,000
2,595,000		800,000	800,000		1,795,000
3,265,000					3,265,000
2,640,000					2,640,000
3,080,000					3,080,000
7,775,000					7,775,000
-----					-----
-----					-----
29,000		29,000	29,000		
-----					-----
-----					-----
813,000		49,000	49,000		764,000

REVENUE BOND INDEBTEDNESS
JUNE 30, 1984

DESCRIPTION OF LOAN (By Fund Class and Agency)	Date of Issue	Future Fiscal Year of Maturities	Interest Rate %	Amount of Issue
ENTERPRISE FUNDS - Concluded				
Wichita State University - Concluded				
Student Housing Revenue	October 1, 1960 (Series A) (Series B)	1985 - 1993 Retired 1985 - 2001	2.75 2.875 3.00	627,000 48,000 337,000
Student Union Revenue	May 1, 1967 (Series C)	Retired Retired 1985 - 1986 1986 - 1999	4.50 4.20 4.00 4.20	155,000 235,000 335,000 1,075,000
Stadium Addition Revenue	July 1, 1969	Retired Retired Retired 1985 1986 - 1989	4.75 4.625 4.75 4.875 5.00	45,000 45,000 340,000 50,000 270,000
Dormitory Revenue	June 1, 1976	Retired Retired 1985 - 1989 1990 1991 - 1992 1993 - 1994 1995 - 1996	6.50 6.75 6.20 6.30 6.50 6.70 6.75	75,000 180,000 380,000 80,000 175,000 200,000 310,000
TOTAL ENTERPRISE FUNDS REVENUE BOND INDEBTEDNESS				87,220,000
INTRAGOVERNMENTAL SERVICE FUNDS				
Department of Administration K.S.A. 75-3629 and K.S.A. 75-3635				
5th and Kansas Properties (Note 1)	October 1, 1975	Retired	5.39	1,300,000
TOTAL INTRAGOVERNMENTAL SERVICE FUNDS REVENUE BOND INDEBTEDNESS				1,300,000
CAPITAL PROJECTS FUNDS				
Kansas Fish and Game Commission K.S.A. 1982 Supp. 32-601 and K.S.A. 32-605				
Fish Hatchery Bonds (Note 2)	December 1, 1982	1985 - 1989 1990 1991 - 1998	10.50 10.75 11.00	1,410,000 325,000 4,265,000
Fish Hatchery Refunding Bonds (See Section XIII, Note 15)	May 15, 1984	1985 1986 1987 1988 1989 1990 1991 1992 1993 1994 1995 1996 1997 1998	6.00 6.50 7.00 7.50 8.00 8.25 8.50 8.75 9.00 9.20 9.40 9.60 9.70 9.75	100,000 200,000 225,000 240,000 260,000 280,000 305,000 330,000 360,000 390,000 425,000 465,000 510,000 560,000
Fort Hays State University K.S.A. Chapter 76, Article 6a				
Physical Education Building	December 1, 1970	Retired Retired 1985 - 1988 1989 - 1990 1991 1992 - 1994 Canceled 1996	6.90 6.70 6.50 6.70 6.80 6.90 6.90 5.50	870,000 150,000 1,405,000 520,000 275,000 990,000 385,000 405,000

Note 1 -- Due to the sale of the 5th and Kansas Avenue Properties all outstanding bonds were called for early retirement and paid through the Property Contingency Fund in accordance with K.S.A. 75-3667.

Note 2 -- Per Escrow Deposit Agreement between the Fish and Game Commission and the Central National Bank, Junction City, Kansas, these bonds were defeased and amounts of money were transferred from the Fish and Game Commission to the Central National Bank acting as trustee sufficient to make purchases of direct U.S. Government obligations to cover principal and interest payments of such bonds.

Current Transactions					
Bonded Debt Outstanding July 1, 1983	New Bonds Issued	Principal Due	Principal Paid	Bonds Transferred by Defeasance	Bonded Debt Outstanding June 30, 1984
273,000		24,000	24,000		249,000
-----					-----
235,000		10,000	10,000		225,000
-----					-----
145,000		55,000	55,000		90,000
1,060,000					1,060,000
-----					-----
45,000		45,000	45,000		-----
50,000					-----
270,000					50,000
-----					270,000
380,000		55,000	55,000		-----
80,000					325,000
175,000					80,000
200,000					175,000
310,000					200,000
-----					310,000
60,000,000		2,935,000	2,935,000		57,065,000
-----					-----
845,000		65,000	845,000		-----
-----					-----
845,000		65,000	845,000		-----
-----					-----
1,410,000		180,000	180,000	<1,230,000>	-----
325,000				< 325,000>	-----
4,265,000				<4,265,000>	-----
	100,000				100,000
	200,000				200,000
	225,000				225,000
	240,000				240,000
	260,000				260,000
	280,000				280,000
	305,000				305,000
	330,000				330,000
	360,000				360,000
	390,000				390,000
	425,000				425,000
	465,000				465,000
	510,000				510,000
	560,000				560,000
-----					-----
1,065,000		190,000	190,000		875,000
520,000					520,000
275,000					275,000
990,000					990,000
-----					-----
405,000					405,000

EXHIBIT "D" - Concluded

REVENUE BOND INDEBTEDNESS
JUNE 30, 1984

DESCRIPTION OF LOAN (By Fund Class and Agency)	Date of Issue	Future Fiscal Year of Maturities	Interest Rate %	Amount of Issue
CAPITAL PROJECTS FUNDS - Concluded				
University of Kansas Medical Center K.S.A. 76-6a33 and K.S.A. 76-6a34				
Parking Facility	July 1, 1978 (Series 1978)	1985 - 1988 1989 - 1992 1993 - 1996 1997 - 1999 2000 2001 - 2003	6.50 6.00 6.30 6.50 6.60 6.75	610,000 400,000 500,000 430,000 150,000 510,000
Medical Library	June 1, 1981	Retired Retired 1985 - 1988 1989 - 1992 1993 - 1994 1995 1996	10.50 10.50 10.00 9.50 9.83 9.90 10.00	35,000 75,000 215,000 290,000 185,000 100,000 100,000
Wichita State University K.S.A. Chapter 76, Article 6a				
Library Revenue	June 4, 1960 (Series A & B)	1985 - 1990	5.00	3,600,000
Academic and Service Building Revenue	June 1, 1971	Retired 1985 - 1986 1987 - 1990 1991 - 1992	6.00 5.50 6.00 6.10	150,000 1,475,000 1,125,000 650,000
TOTAL CAPITAL PROJECTS FUNDS REVENUE BOND INDEBTEDNESS				26,250,000
SUBTOTAL REVENUE BOND INDEBTEDNESS				\$ 378,770,000
TRUST AND AGENCY FUNDS				
State Treasurer (Trustee for Defeased Debt) University of Kansas Humanities Building (Note 1)	March 1, 1971	Retired Retired 1985 1986 - 1987 1988 - 1992	5.20 5.00 4.50 4.75 5.00	140,000 280,000 360,000 210,000 610,000
KU Student Union Addition (Note 1)	Jan. 1, 1968	1985 - 1988 1989 - 1993	4.625 4.70	725,000 275,000
KU Student Health Facility (Note 1)	June 1, 1972	1985 - 1986 1987 1988 1989 - 1990 1991 - 1992	4.875 5.00 5.10 5.20 5.25	1,590,000 180,000 180,000 400,000 450,000
KU Student Union Annex (Note 1)	Oct. 1, 1958	1985 - 1999	3.00	1,100,000
KU Satellite Union (Note 1)	July 1, 1977	1985 - 1991 1992 1993 1994 - 1997	5.10 5.20 5.30 5.40	1,110,000 130,000 140,000 620,000
SUBTOTAL AGENCY DEFEASED DEBT WITH STATE TREASURER				8,500,000
TOTAL ALL FUNDS REVENUE BOND INDEBTEDNESS				\$ 387,270,000

Note 1 -- Per Fiscal Year 1983 Trust Agreement between the Board of Regents and the State Treasurer, these bonds of the University of Kansas were defeased and amounts of money were transferred from the University of Kansas to the State Treasurer acting as trustee sufficient to make purchases of direct U.S. Government obligations to cover principal and interest payments of such bonds. For additional details, see Section XIII, item 14.

Bonded Debt Outstanding July 1, 1983	New Bonds Issued	Current Transactions			Bonded Debt Outstanding June 30, 1984
		Principal Due	Principal Paid	Bonds Transferred by Defeasance	
390,000		70,000	70,000		320,000
400,000					400,000
500,000					500,000
430,000					430,000
150,000					150,000
510,000					510,000
-----					-----
40,000		40,000	40,000		-----
215,000					215,000
290,000					290,000
185,000					185,000
100,000					100,000
100,000					100,000
1,650,000		175,000	175,000		1,475,000
-----					-----
650,000		200,000	200,000		450,000
1,125,000					1,125,000
650,000					650,000
16,640,000	4,650,000	855,000	855,000	<5,820,000>	14,615,000
<u>\$ 305,150,000</u>	<u>\$ 4,650,000</u>	<u>\$12,660,000</u>	<u>\$13,440,000</u>	<u>\$ <5,820,000></u>	<u>\$ 290,540,000</u>
-----					-----
190,000		90,000	90,000		100,000
210,000					210,000
610,000					610,000
245,000		45,000	45,000		200,000
275,000					275,000
470,000		150,000	150,000		320,000
180,000					180,000
180,000					180,000
400,000					400,000
450,000					450,000
666,000		33,000	33,000		633,000
820,000		80,000	80,000		740,000
130,000					130,000
140,000					140,000
620,000					620,000
5,586,000		398,000	398,000		5,188,000
<u>\$ 310,736,000</u>	<u>\$ 4,650,000</u>	<u>\$13,058,000</u>	<u>\$13,838,000</u>	<u>\$ <5,820,000></u>	<u>\$ 295,728,000</u>

DESCRIPTION OF LOAN (By Fund Class and Agency)	Date of Loan	Future Fiscal Year of Maturities	Interest Rate %	Original Loan Amount
CAPITAL PROJECTS FUND				
Department of Administration 900 Jackson Street Acquisition Fund (Note 1)	March 11, 1983	1988 - 2007	7.90	\$ 11,245,000

Note 1 -- The first interest payment is due on September 1, 1986. On September 1, 1987 and each July 1 thereafter through 2006, principal payments in the amount of \$562,250 and interest payments on the unpaid principal are due. The entire loan amount can be repaid at any time in the event it is decided to issue revenue bonds. For additional information see Section XIII, item 13.

Current Transactions				
Loans Outstanding July 1, 1983	New Loans	Principal Due	Principal Paid	Loans Outstanding June 30, 1984
\$ 11,245,000				\$ 11,245,000



SECTION XIII

NOTES TO THE

FINANCIAL STATEMENTS

State of Kansas
Notes to the Financial Statements
For the Year Ended June 30, 1984

1. SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements have been prepared to the extent possible in accordance with generally accepted principles of governmental fund accounting. The accompanying financial statements are prepared from fund and account records maintained by the Division of Accounts and Reports and include all funds required by statute to be deposited and disbursed through the State Treasury by the various boards, commissions, authorities and state-spending agencies which are subject to legislative review and annual appropriation. Also included in the Combined and Fund Class Balance Sheet Statements are the following items, although they are not deposited and disbursed through the State Treasury: (1) monies locally held in trust for inmates, clients and members confined at state institutions; (2) authorized agency imprest funds; (3) investment activities of the Department of Administra-

tion, Kansas Fish and Game Commission, Department of Transportation, Kansas Public Employees Retirement System, Department of Health and Environment, Real Estate Commission and the University of Kansas Medical Center; (4) activities related to Fish Hatchery Revenue Bonds which are also included in the General Long-Term Obligations Account Group (Section XII). The investment activities are also shown in the other statements with corresponding expenditures removing the amounts outside the State Treasury from the fund balances. Exclusions from these financial statements are the following items which are outside the State Treasury: (1) certain locally collected custodial funds; (2) institutional canteen funds; (3) patient's benefit funds; (4) student union, athletic, cafeteria, foundation and endowment funds of the state supported universities and (5) Kansas Turnpike Authority.

B. FUND ACCOUNTING

The financial activities of the State are organized and accounted for on the basis of individual funds segregated for the purpose of carrying on specific activities or obtaining certain objectives in accordance with statute, specific regulations, restrictions or limitations. These individual funds and financial activities have been classified into the following fund categories and account group: (1) General Fund, (2) Federal Revenue Sharing Fund, (3) Special Revenue Funds, (4) Highway Funds, (5) Capital Projects Funds (6) Enterprise Funds, (7) Intragovernmental Service Funds, (8) Trust and Agency Funds (Employment Security Funds and Retirement Funds are included in this class, but shown separ-

ately), (9) Clearing, Refund and Suspense Funds, (10) State Payroll Clearing Fund and (11) General Long-Term Obligations Account Group. The General Fund, Federal Revenue Sharing Fund, Special Revenue Funds, Highway Funds and Capital Projects Funds represent Governmental Fund Types. The Enterprise Funds and the Intragovernmental Service Funds represent Proprietary Fund Types. The Trust and Agency Funds, Clearing, Refund and Suspense Funds and the State Payroll Clearing Fund represent Fiduciary Fund Types. An explanation of each fund class utilized in this report is included on the reverse side of the title page for each fund class section.

C. BASIS OF ACCOUNTING

The financial statements contained in this report are prepared on the modified accrual with encumbrance modification basis for the Governmental, Proprietary, and Fiduciary Type funds. Approximately ten days is allowed after the close of each fiscal year to record all revenues, expenditures and encumbrances applicable to the period being closed. This allows for more accurate recording and reporting of the financial activities.

Revenues are recognized when they are measurable and available to finance current expenditures. Recognition and reporting occurs when the cash receipts are deposited into the State Treasury. This basis is used for self-assessed taxes, grants, fines, fees and all other items of revenue. Estimated taxes receivable from levies on ad valorem property are recorded and recognized in the balance sheet statements in this report.

Expenditures as used in the accompanying financial statements are based upon the actual amount of warrants issued and

interfund transactions processed during the fiscal reporting period. This differs from the basis used in budgetary documents, which treats as expenditures monies reserved in the form of encumbrances for the payment of contracts, leases, orders and other types of obligations.

Encumbrances as used in the accompanying financial statements represent amounts of current or prior years' appropriations or fund balances which have been reserved for the eventual payment of goods or services provided or ordered prior to the closing date of the fiscal year. The amounts reported as encumbrances in the accompanying financial statements represent both items which constitute actual liabilities for which payment warrants were not issued by the closing of the fiscal year, and actual orders placed for goods or services on or before the closing date of the fiscal year. These amounts have not been considered as expenditures in the accompanying financial statements, but are shown as other obligations for which a corresponding amount of fund balance has been reserved.

2. FIXED ASSETS

Land, buildings, equipment, capital improvements and infrastructure assets are recorded as expenditures at the time of payment for their purchase or construction. Currently, these assets are not reflected on the State's balance sheets, but fixed asset records are maintained at cost through the use of agency and central accounting records primarily to insure

accountability. Depreciation is not recorded on the central accounting records, but generally is maintained at the state agency level for proprietary fund type assets in conjunction with the establishment of service rates. Donated fixed assets are added to the fixed assets accountability records at their fair market value at the time of donation.

3. LEASED ASSETS

Payments made for leased assets are recorded as expenditures over the lease term as they are paid whether or not the property rights extend beyond the current fiscal reporting period. The recognition of capital leases as an asset and an obligation at the beginning of the lease term is not currently practiced, and is not reported in the accompanying financial statements. Payments made under lease-

purchase options are recorded as rental expense until the purchase option is exercised, at which time the total payments to date are reflected as an addition to the fixed assets accountability records. Payments made on installment purchases for capital items are recorded at the time of payment as an addition to the fixed assets accountability records.

4. LONG-TERM DEBT

The State of Kansas has no general obligation bonds outstanding. Statutory authority has been granted for the issuance of revenue bonds payable from user fees to the Board of Regents for academic and hospital facilities, student unions, dormitories and athletic facilities; to the Department of Transportation for state freeway construction; to the Department of Health and Environment for sewage treatment facilities; to the Department of Administration for the purchase of office facilities;

and to Fish and Game Commission for a fish hatchery. The revenue bonds outstanding are reported as "Bonds Payable" by Fund Class in the Balance Sheets with the details of each bond issue reported in the General Long-Term Obligations Account Group. Issuance of additional revenue bonds is subject to specific legislative approval. For additional information on long-term debt, see notes 13, 14 and 15 of this section.

5. INVENTORIES

Purchases of materials and supplies are treated as expenditures for all Fund Types when payment is made. No amounts for

inventories are reported in the Balance Sheets.

6. DEFERRED CHARGES/PREPAID EXPENSES

In all Fund Types, the item is recorded as an expenditure when payment is made. No

amounts for these items are included in the Balance Sheets.

7. INVESTMENTS

Investments are reflected in the accompanying financial statements on an accrual basis for the Kansas Public Employees Retirement Fund and on the cost basis for certain other funds that are statutorily authorized to be separately invested. Other monies in the "common cash pool" in the State Treasury, not immediately available for the payment of liabilities in

the form of warrants (checks), may be invested under provisions of statute by the Pooled Money Investment Board. These invested amounts are not separately stated in the Balance Sheets, but are included in the "Equity in State Treasurer's Common Cash Fund" designation under the appropriate Fund Class.

8. ANNUAL LEAVE ACCUMULATIONS

It is the current policy to record the cost of annual leave accumulations as a current expenditure at the time of payment, based upon the current pay rate at the time of usage or upon termination of employment. Classified employees earn maximum annual leave ranging from 8 to 14 hours per month, depending upon length of service.

Maximum accumulations range from 144 to 240 hours depending upon length of service. Annual leave accumulations for unclassified employees are similar, but vary between state agencies. In all cases, the present policy is to fund these payments on a "pay as you go" basis.

9. SICK LEAVE ACCUMULATIONS

It is the current policy to record the cost of sick leave accumulations as a current expenditure at the time of payment based upon the current pay rate at the time of usage or upon retirement. Sick leave is generally earned by employees on the basis of one day per month with unlimited accumulation and is paid when an employee is absent due to personal or family illness. Sick leave used for family illness is limited to forty hours per year. Payment

is made to a retiring employee for a portion of the accumulated sick leave if the accumulation exceeds 100 or more days. The portion paid is dependent upon the total number of accumulated days and years of service. The minimum amount payable is 30 days and the maximum is limited to 60 days. All such costs are recorded as current expenditures at the time of payment.

10. CLAIMS AGAINST THE STATE AND AGENCIES

Numerous special claims covering a variety of items are filed against the State and its agencies. Generally, these claims are not considered to be routine or the type presented as normal, daily government operations. Limited statutory authority has been provided to state officials and agencies to consider and pay claims for cancelled state warrants, property damage and loss claims of not to exceed \$250 by inmates of correctional institutions, property damage and loss claims of not to exceed \$500 to employees suffering losses not due to their own negligence, property damage and loss claims of not to exceed \$500 to other individuals due to employee or agency negligence and claims of not to exceed \$500 for services rendered or goods furnished to a state agency for which payment was not made in the fiscal year in which such service or goods was furnished. The claims which may be considered, approved and paid under the limited authority granted to state officials and agencies are not considered material in amount to adversely impact the State's financial position. Claims exceeding these limits or a type for which statutory authority does not exist for their payment must be referred to and considered by the State Legislature. From information provided from the Legislative Research Department, there are no major claims filed with the Joint Committee on claims against the state. Other pending special claims which may be considered and approved by the Legislature cannot be reasonably determined at this time, but are not considered material in amount to adversely impact the State's financial position.

The State also has numerous cases in litigation. From information provided by the Attorney General's Office, there are five lawsuits in which the Attorney General's Office is engaged in negotiations for settlement and such settlement appears

likely. The approximate total of \$414,000 for these five cases plus attorney fees of \$38,000 may have to be paid from the Tort Claims Fund via a State General Fund transfer sometime during the 1985 fiscal year. Although there are numerous other cases pending against the State, it is impossible to estimate the potential liability.

The Department of Social and Rehabilitation Services has a case outstanding involving a class action suit filed by nursing homes, Country Club Home, Inc. et al vs. Robert C. Harder, as Secretary of Social and Rehabilitation Services. The 1984 Session of the Legislature authorized the Secretary of Social and Rehabilitation Services to enter into an agreement to settle for the sum of \$9,500,000 all claims against the Secretary of Social and Rehabilitation Services and the State of Kansas arising out of this case. The \$9,500,000 settlement offer if accepted was to be paid to plaintiffs in three installments as follows: \$3,500,000 within 10 days from the date of settlement; \$3,500,000 within 10 days from the date of settlement or on July 10, 1984, whichever is later; and \$2,500,000 on July 1, 1985. These payments were to be made by demand transfers from the General Fund to the Social Welfare Fund for payment of the settlement. The authorization for this settlement expired on July 31, 1984 unless the settlement offer was accepted by such date. The settlement offer to the nursing homes was not accepted.

The contingent liabilities concerning the claims and litigation cases mentioned have not been recognized in the financial statements. The accounting treatment is to record them during the fiscal period in which payment is made or monies are encumbered for payment.

11. DEFICIT FUND BALANCES

Some of the individual funds included in the accompanying financial statements will reflect a negative unencumbered cash balance. This occurs as a result of the accounting practice to record orders for supplies, materials and equipment, services and other contractual obligations and construction contracts at the time the

order or contract is let contingent upon the receiving of cash by the time actual payments become due. Generally, this deficit condition exists in the State Highway Fund and other Special Revenue Funds where federal grant cash cannot be drawn until payments are due to be made.

12. SALARIES AND WAGES

Except as otherwise provided by law, officers and employees are paid a proportion of their annual salary on a monthly basis for a period commencing on the eighteenth day of one month and ending on the seventeenth day of the following month. For budget and accounting purposes, such payments are charged to the fiscal year in which the last day of the payroll period occurs. Costs relating to the payroll period from June 18 to July 17 by law are considered as expenditures of the succeeding fiscal year. Exceptions are (1) officers and employees of the University of Kansas Medical Center, (2) Department of

Administration Division of Printing plant personnel, (3) certain unclassified personnel of universities where the major responsibility is teaching, (4) Legislators and certain employees of the Legislature, (5) State Insurance Department insurance companies' examiners and (6) officers and employees of any state agency abolished at June 30 under provisions of law. Costs through June 30 for these exceptions are reflected in the accompanying financial statements as expenditures or funds have been reserved in the form of encumbrances for their payment.

13. OUTSTANDING LOANS

The Department of Administration has a loan outstanding in the amount of \$11,245,000.00 which was loaned by the Pooled Money Investment Board from the State Treasury accounts for purchase of the Santa Fe Office Building. The loan principal and interest is to be paid from revenues derived from the charges imposed for the use of the property or as otherwise provided by law. Under the terms of the loan agreement, the first interest payment in the amount of \$3,104,307.20 is due on September 1, 1986 for the period from the date of the loan (March 11, 1983) to

August 31, 1986, based on 7.9% interest rate. On September 1, 1987 and each July 1 thereafter through 2006, principal payments in the amount of \$562,250 are due and interest payments are due which are computed on the 7.9% rate on the unpaid principal. The entire loan amount can be repaid at any time in the event it is decided to issue revenue bonds. The \$11,245,000.00 is with an escrow agent, the First National Bank of Topeka, relative to the agreement to purchase the 900 Jackson Street property (Santa Fe Building).

14. BOND DEFEASANCE

During fiscal year 1983 the Board of Regents entered into trust agreements with the State Treasurer to defease certain bonds outstanding by transferring amounts to the State Treasurer sufficient to purchase direct U.S. Government obligations to be held in trust by the Trustee (State Treasurer) in order to make payments of the bond principal and interest when due. Monies were transferred to defease bonds and the State Treasurer acting as Trustee and acting through the Pooled Money Investment Board acquired direct U.S. Government obligations with such transferred amounts. Non-Expendable Trust Funds in the Trust and Agency class of funds were established for the State Treasurer to account for the money transferred for the bond defeasance, to record the investment in the direct U.S. Government Obligations and to record the

payment by the State Treasurer to the Fiscal Agency Fund of the principal and interest payments to the holders of the bonds. The University of Kansas defeased the following revenue bonds by transferring amounts to the State Treasurer:

The University of Kansas Humanities Building Revenue Bonds dated March 1, 1971 with \$1,010,000.00 principal outstanding were defeased by transferring in April, 1983 \$839,795.17 to the Trustee per Trust Agreement dated March 18, 1983.

The University of Kansas Student Union Addition Revenue Bonds dated January 1, 1968 with \$520,000.00 principal outstanding were defeased by transferring in May, 1983 \$416,621.65 to the Trustee per Trust Agreement dated April 15, 1983.

The University of Kansas Student Health Facility Revenue Bonds dated June 1, 1972 with \$1,680,000.00 principal outstanding were defeased by transferring in May, 1983 \$1,358,567.39 to the Trustee per Trust Agreement dated April 15, 1983.

The University of Kansas at Lawrence, Kansas, Student Union Annex Revenue Bonds dated October 1, 1958 with \$666,000.00 principal outstanding were defeased by transferring in June, 1983 \$436,274.10 to the Trustee per Trust Agreement dated May 20, 1983.

The University of Kansas Satellite Student Union Building Revenue Bonds dated July 1, 1977 with \$1,710,000.00 principal outstanding were defeased by transferring in June, 1983 \$1,255,858.59 to the Trustee per Trust Agreement dated May 20, 1983.

During fiscal year 1984 the Kansas Fish and Game Commission defeased the Fish Hatchery Gross Revenue Bonds, Series 1982 by issuing Refunding Bonds, and transferring amounts to the Trustee, Central National Bank, Junction City, Kansas (see Note 15).

15. FISH HATCHERY REVENUE BONDS AND REFUNDING REVENUE BONDS

The 1982 Session of the Legislature authorized the Kansas Fish and Game Commission to issue and sell Fish Hatchery Revenue Bonds and Refunding Revenue Bonds (see Section XII) and to create funds in connection with these revenue bonds. For the purposes of paying the principal and interest on these revenue bonds, the Kansas Fish and Game Commission is to issue and sell hatchery stamps affixed to all fishing licenses they issue. The Legislature also provided that the monies collected in connection with these Fish Hatchery Bonds are not required to flow through the State Treasury. The Resolution of the Kansas Fish and Game Commission adopted December 8, 1982 authorizing the issuance of \$6,000,000 Fish Hatchery Gross Revenue Bonds, Series 1982 created and ordered to be established and maintained by the Commission, the Construction Fund, the Revenue Fund, the Principal and Interest Fund, Bond Reserve Fund, and the Surplus Fund. These funds are to be maintained and administered by the Commission with the Paying Agent (Central National Bank, Junction City, Kansas), so long as any of the bonds remain outstanding and unpaid.

The Resolution adopted December 8, 1982 for the Fish Hatchery Gross Revenue Bonds, Series 1982 provided that the 1982 Bonds may be defeased and discharged by depositing with the Trustee prior to their maturity date, amounts together with interest to be earned on U.S. obligations that will be sufficient for the payment when due of the principal thereof and the interest accrued to the date of redemption.

During fiscal year 1984, the Kansas Fish and Game Commission defeased the Fish Hatchery Gross Revenue Bonds, Series 1982

with \$5,820,000 outstanding by issuing \$4,650,000 principal amount of Gross Revenue Refunding Bonds, Series 1984 and transferring amounts to the Trustee per the Escrow Deposit Agreement dated as of May 15, 1984. The Kansas Fish and Game Commission appointed Central National Bank, Junction City, Kansas, as Trustee for the purpose of refunding, paying and discharging the 1982 Fish Hatchery Gross Revenue Bonds. The Kansas Fish and Game Commission transferred to the Trustee \$97,605.00 from the Fish Hatchery Bonds - Revenue Fund, \$231,563.65 from the Fish Hatchery Bonds - Principal and Interest Fund, and \$1,508,150.10 from the Fish Hatchery Bonds - Construction Fund. The bond proceeds from the 1984 Refunding Bonds also went to the Trustee.

The Resolution of the Kansas Fish and Game Commission adopted May 25, 1984, authorizing the issuance of \$4,650,000 Gross Revenue Refunding Bonds, Series 1984 ordered to be established by the Commission, the Principal and Interest Fund, the Bond Reserve Fund, the Surplus Fund, the Construction Fund and the Revenue Fund. These funds are currently outside the State Treasury with the Paying Agent, Central National Bank, Junction City.

Although the funds with the Kansas Fish and Game Commission related to the Fish Hatchery Bonds and the Refunding Bonds are outside the State Treasury, the activity as supplied by Kansas Fish and Game Commission is recorded in the Central Accounting System for Kansas with corresponding expenditures removing these amounts outside the State Treasury. The activity of the funds with the Trustee is not recorded in the Central Accounting System.

16. CONTINGENT LIABILITY FOR RAILROAD REHABILITATION LOAN GUARANTEE

During fiscal year 1984 the Kansas Secretary of Transportation, the Federal Railroad Administration and the Mid-States Port Authority executed a "Conditional Guarantee Agreement" which obligates the State under certain conditions. This agreement was entered into in order that moneys could be loaned by the Administrator of the Federal Railroad Administration to the Mid-States Port Authority for the acquisition and rehabilitation of railroads. Pursuant to 505(h) of the Railroad Revitalization and Regulatory Act of 1976 the Federal Railroad Administrator agreed to purchase up to \$18,000,000 principal amount of notes issued by the Mid-States Port Authority and secured by a Mortgage and Trust Agreement. Kyle Railways, Inc. has entered into a guarantee agreement by which Kyle Railways, Inc. has guaranteed all obligations of the Mid-States Port Authority to the Federal Railroad Administrator and the stockholders of Kyle have pledged their outstanding shares to the Federal Railroad Administrator as partial consideration for the purchase of the notes by the Federal Railroad Administrator. In order that the Federal Railroad Administrator purchase the notes, the

Kansas Secretary of Transportation partially and conditionally guaranteed such payment obligations of the Mid-States Port Authority. In the event of a default, the Kansas Secretary of Transportation agreed under certain conditions to pay to the Federal Railroad Administrator 50% of the loss to the Federal government on the balance of the notes including principal and interest.

During fiscal year 1984 expenditures in the amount of \$12 million were made from the State Railroad Planning and Assistance - Federal Fund for payment of federal loan moneys received from the Federal Railroad Administration to the Mid-States Port Authority for acquisition and rehabilitation of railroad facilities. Due to the Conditional Guarantee Agreement this results in the State having a contingent liability as of June 30, 1984, in the maximum amount of \$6 million less 50% of the net amount of any assets the Federal Railroad Administrator could collect from other parties that would be applied to the payment of the principal balance of the notes.

17. UNEMPLOYMENT CONTRIBUTIONS

The State of Kansas is a reimbursing employer as concerns unemployment contributions to the Employment Security Fund, and as such makes quarterly payments at a previously determined fiscal year rate. The fiscal year rate is expressed as a percentage of covered total wages and is the same for all state agencies for the fiscal year determined. Due to this method of contribution to the Employment Security Fund by the various state agencies, benefit payments made during a fiscal year to former state employees may exceed the State's computed available share of the fund balance and result in a negative

balance or liability.

The State of Kansas account of the Employment Security Fund reflected a substantial negative balance as of June 30, 1983. However, through a higher employer assessment for fiscal year 1984 and a lesser demand for unemployment benefits, the fund reflects a positive balance as of June 30, 1984. Due to the financial reporting method currently employed by the State of Kansas, potential liabilities or cash assets in funds of this type are not recognized in the accompanying financial statements.



SECTION XIV
DIRECTORY OF STATEMENTS
INCLUDED IN VOLUME II

STATEMENTS INCLUDED IN VOLUME II

Analysis of Appropriation Accounts--Schedule "A"
Statement of Change in Fund Balance--Schedule "B"
Statement of Revenue--Schedule "C"
Analysis of State Tax Accounts--Statement "C"
Analysis of State Tax Accounts by County--Schedule "C-I" and "C-II"
Valuation and Tax Levied--Schedule "C-III"
Estimated Motor Vehicle Taxes--Schedule "C-IV"
Receipts from Counties--Statement "D"
Comparison of Expenditures (Including Encumbrances)
Applicable to Fiscal Year 1984 with Legislative
Appropriation Limitation--Schedule "D"
Retail Sales Tax Receipts by Counties--Statement "E"
Cross Reference Index--Section XV